



2018-19 Unaudited Actuals

September 18, 2019

Board of Education

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UNAUDITED ACTUALS EXECUTIVE SUMMARY

Attached are the 2018-19 Unaudited Actuals for the district. The Unaudited Actuals packet includes a summary of major items, state prescribed forms for the submission of the 2018-19 actual financial results (in SACS format), supplementary schedules and the Technical Review Checklist. This packet is placed on the September 18, 2019 Board of Education's agenda for review and approval.

Under current law, a school district must adopt its budget prior to July 1st and submit a report of actual financial results (that have yet to be audited) for the prior fiscal year by September 15th to the County Office of Education. The attached packet of SACS forms completes this process and includes the comparison of the 2018-19 Adopted Budget to the 2018-19 Unaudited Actuals.

The following is a summary of the material items included in the Unaudited Actuals financials:

ESTIMATED ACTUALS VS. UNAUDITED ACTUALS COMPARISON

At the adoption of the 2019-20 budget, estimated actual financial results for 2018-19 were presented as part of the budget forms. Below is a comparison of what was estimated at that time versus the actual financial results.

Unrestricted (Estimated Actuals vs. Unaudited Actuals – 2018-19)

Description	Estimated Actuals: 2018-19 Unrestricted	Unaudited Actuals: 2018-19 Unrestricted	Variance Unrestricted
REVENUES			
General Purpose Revenue (LCFF)	400,755,247	400,876,826	121,579
Federal Revenue	630,875	677,436	46,561
State Revenue	13,619,142	14,213,830	594,688
Local Revenue	4,764,323	5,235,159	470,836
Total Revenues	419,769,587	421,003,251	1,233,664
EXPENDITURES			
Certificated Salaries	176,562,365	176,616,275	53,910
Classified Salaries	50,062,819	53,370,111	3,307,292
Benefits	102,106,559	101,835,497	(271,062)
Books and Supplies	12,105,391	9,879,548	(2,225,843)
Other Services & Oper. Expenses	29,176,192	24,834,691	(4,341,501)
Capital Outlay	7,983,878	6,565,262	(1,418,616)
Other Outgo 7xxx	104,000	63,288	(40,712)
Transfer of Indirect 73xx	(4,499,613)	(4,479,743)	19,870
Total Expenditures	373,601,591	368,684,929	(4,916,662)
Excess / (Deficiency)	46,167,996	52,318,322	6,150,326
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	13,500,588	13,533,724	33,136
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	(46,441,917)	(46,703,100)	(261,183)
Total Financing Sources/Uses	(59,942,505)	(60,236,824)	(294,319)
Net Increase (Decrease)	(13,774,509)	(7,918,502)	5,856,007
FUND BALANCE, RESERVES			
Beginning Balance	138,915,735	138,915,735	-
Ending Balance	125,141,226	130,997,233	5,856,007

Restricted (Estimated Actuals vs. Unaudited Actuals – 2018-19)

Description	Estimated Actuals: 2018-19 Restricted	Unaudited Actuals: 2018-19 Restricted	Variance Restricted
REVENUES			
General Purpose Revenue (LCFF)	-	-	-
Federal Revenue	27,113,532	26,393,943	(719,589)
State Revenue	52,080,076	68,109,563	16,029,487
Local Revenue	2,781,349	5,003,303	2,221,954
Total Revenues	81,974,957	99,506,809	17,531,852
EXPENDITURES			
Certificated Salaries	34,384,982	34,393,550	8,568
Classified Salaries	16,483,285	16,596,953	113,668
Benefits	38,195,702	54,358,358	16,162,656
Books and Supplies	14,987,489	12,937,410	(2,050,079)
Other Services & Oper. Expenses	22,769,894	22,053,606	(716,288)
Capital Outlay	3,076,956	2,047,208	(1,029,748)
Other Outgo 7xxx	-	-	-
Transfer of Indirect 73xx	3,178,335	3,134,657	(43,678)
Total Expenditures	133,076,643	145,521,742	12,445,099
Excess / (Deficiency)	(51,101,686)	(46,014,933)	5,086,754
OTHER SOURCES/USES			
Transfers In	-	-	-
Transfers Out	2,963,343	5,183,548	2,220,205
Net Other Sources (Uses)	-	-	-
Contributions to Restricted	46,441,917	46,703,100	261,183
Total Financing Sources/Uses	43,478,574	41,519,552	(1,959,022)
Net Increase (Decrease)	(7,623,112)	(4,495,381)	3,127,731
FUND BALANCE, RESERVES			
Beginning Balance	19,251,314	19,251,314	-
Ending Balance	11,628,202	14,755,933	3,127,731

Total Unrestricted and Restricted (Estimated Actuals vs. Unaudited Actuals – 2018-19)

Description	Estimated Actuals: 2018-19			Unaudited Actuals: 2018-19			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (LCFF)	400,755,247	-	400,755,247	400,876,826	-	400,876,826	121,579	-	121,579
Federal Revenue	630,875	27,113,532	27,744,407	677,436	26,393,943	27,071,379	46,561	(719,589)	(673,028)
State Revenue	13,619,142	52,080,076	65,699,218	14,213,830	68,109,563	82,323,393	594,688	16,029,487	16,624,175
Local Revenue	4,764,323	2,781,349	7,545,672	5,235,159	5,003,303	10,238,462	470,836	2,221,954	2,692,790
Total Revenues	419,769,587	81,974,957	501,744,544	421,003,251	99,506,809	520,510,060	1,233,664	17,531,852	18,765,516
EXPENDITURES									
Certificated Salaries	176,562,365	34,384,982	210,947,347	176,616,275	34,393,550	211,009,824	53,910	8,568	62,477
Classified Salaries	50,062,819	16,483,285	66,546,104	53,370,111	16,596,953	69,967,065	3,307,292	113,668	3,420,961
Benefits	102,106,559	38,195,702	140,302,261	101,835,497	54,358,358	156,193,855	(271,062)	16,162,656	15,891,594
Books and Supplies	12,105,391	14,987,489	27,092,880	9,879,548	12,937,410	22,816,958	(2,225,843)	(2,050,079)	(4,275,922)
Other Services & Oper. Expenses	29,176,192	22,769,894	51,946,086	24,834,691	22,053,606	46,888,297	(4,341,501)	(716,288)	(5,057,789)
Capital Outlay	7,983,878	3,076,956	11,060,834	6,565,262	2,047,208	8,612,470	(1,418,616)	(1,029,748)	(2,448,364)
Other Outgo 7xxx	104,000	-	104,000	63,288	-	63,288	(40,712)	-	(40,712)
Transfer of Indirect 73xx	(4,499,613)	3,178,335	(1,321,278)	(4,479,743)	3,134,657	(1,345,087)	19,870	(43,678)	(23,809)
Total Expenditures	373,601,591	133,076,643	506,678,234	368,684,929	145,521,742	514,206,671	(4,916,662)	12,445,099	7,528,437
Excess / (Deficiency)	46,167,996	(51,101,686)	(4,933,690)	52,318,322	(46,014,933)	6,303,389	6,150,326	5,086,754	11,237,080
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	13,500,588	2,963,343	16,463,931	13,533,724	5,183,548	18,717,272	33,136	2,220,205	2,253,341
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(46,441,917)	46,441,917	-	(46,703,100)	46,703,100	-	(261,183)	261,183	-
Total Financing Sources/Uses	(59,942,505)	43,478,574	(16,463,931)	(60,236,824)	41,519,552	(18,717,272)	(294,319)	(1,959,022)	(2,253,341)
Net Increase (Decrease)	(13,774,509)	(7,623,112)	(21,397,621)	(7,918,502)	(4,495,381)	(12,413,883)	5,856,007	3,127,731	8,983,739
FUND BALANCE, RESERVES									
Beginning Balance	138,915,735	19,251,314	158,167,049	138,915,735	19,251,314	158,167,049	-	-	-
Ending Balance	125,141,226	11,628,202	136,769,428	130,997,233	14,755,933	145,753,166	5,856,007	3,127,731	8,983,739

The \$8,983,739 Combined Variance is due to:

Unrestricted \$5,856,007

- Increased Revenue (LCFF increase, revised P-2 and P-Annual): \$121,579
- Increased Revenue (MAA, interest income, Lottery, donations): \$1,112,085
- Carryover and Program Savings (Site carryover, savings on LCAP expenditures, Mandate Discretionary): \$6,567,344
- Certificated Salaries: \$53,910
- Classified Salaries (USW Retro): \$(3,918,371)
- Benefits (Health & Welfare Savings): \$480,974
- Project carryover (Network infrastructure, obstacle course, marquees): \$1,418,616
- Indirect Costs: \$19,870

Restricted \$3,127,731

- Decreased Revenue (Unearned Income for Title programs): \$(719,589)
- Carryover estimates for Federal and State Programs: \$3,847,320

GENERAL FUND (FUND 01) UNRESTRICTED OVERVIEW

COMPONENTS OF THE JUNE 30, 2019 ENDING GENERAL FUND BALANCE

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	358,105,341	376,984,719	381,278,355	400,755,247	400,876,826	405,533,393
Federal Revenue	350,099	246,246	1,199,145	630,875	677,436	-
State Revenue	27,489,555	15,061,066	12,602,279	13,619,142	14,213,830	6,777,700
Other Local Revenue	4,960,326	3,435,103	3,820,368	4,764,323	5,235,159	2,893,979
Total Revenue	390,905,321	395,727,134	398,900,148	419,769,587	421,003,251	415,205,072
Expenditures						
Certificated Salaries	150,509,697	159,356,913	156,523,003	176,562,365	176,616,275	170,500,989
Classified Salaries	42,885,314	47,127,188	46,603,700	50,062,819	53,370,111	48,690,029
Employee Benefits	79,951,939	89,747,587	92,645,701	102,106,559	101,835,497	108,421,444
Books & Supplies	18,273,426	13,837,391	10,505,998	12,105,391	9,879,548	16,324,374
Contracted Services	24,320,276	23,755,872	23,990,365	29,176,192	24,834,691	31,522,045
Capital Outlay	6,204,075	4,978,958	7,326,531	7,983,878	6,565,262	2,610,119
Other Outgo	(4,043,207)	(3,011,435)	(5,614,940)	(4,395,613)	(4,416,455)	(3,665,519)
Total Expenditures	318,101,520	335,792,474	331,980,359	373,601,591	368,684,929	374,403,481
Other Financing Sources/Uses	(34,206,973)	(41,527,860)	(41,316,172)	(59,942,505)	(60,236,824)	(52,454,920)
Net Increase/Decrease in Fund Balance	38,596,828	18,406,800	25,603,618	(13,774,509)	(7,918,502)	(11,653,329)
Beginning Fund Balance	61,812,681	94,905,317	113,312,117	138,915,735	138,915,735	130,997,233
Net Increase/Decrease in Fund Balance	38,596,828	18,406,800	25,603,618	(13,774,509)	(7,918,502)	(11,653,329)
Ending Fund Balance	100,409,509	113,312,117	138,915,735	125,141,226	130,997,233	119,343,904

NET INCREASE / (DECREASE) IN THE GENERAL FUND BALANCE - FORM 01, LINE E

§ Unrestricted

§ Revolving Cash	\$	100,000
§ Prepaid Expenditures	\$	812,021
§ Carryover		
§ School Site Carryover & Donations	\$	1,210,825
§ SUPC Carryover	\$	458,872
§ College & Career Readiness	\$	666,437
§ Mandate Discretionary	\$	10,207,557
§ Budget Savings		
§ All Other Savings		
§ Budgeted Surplus		
§ 17-18 year budget surplus		
§ Prior year budget surplus		
§ Reserve for Economic Uncertainty		
§ 4% Board Reserve	\$	21,316,958

§ Restricted

§ Carryover

§ Medi-Cal Billing	\$	622,439
§ Other Restricted Federal	\$	29,652
§ Lottery Instructional Materials	\$	3,510,768
§ Special Education	\$	112,235
§ Classified Employee Prof. Dev. Block Grant	\$	298,200
§ Ongoing & Major Maintenance Account (RMA)	\$	10,073,497
§ Other Restricted Local	\$	109,143
§ Other	\$	-

§ Unassigned

Total Reserves	\$	145,753,166
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The District ended 2018-19 with a Net Decrease of \$(12,413,883) of which \$(7,918,502) is Unrestricted and \$(4,495,381) is Restricted. The 2019-20 Adopted Budget currently estimates a Net Decrease of \$(12,228,857) of which \$(11,653,329) is Unrestricted and \$(575,528) is Restricted.

The District's increase/decrease in unrestricted ending fund balance can be attributed to numerous differences between budgeted and actual revenues and expenditures. **Typically, some amount of "budget savings" is expected as not all budgeted dollars are expended.**

LISTING OF CATEGORICAL PROGRAMS WITH RESTRICTED BALANCES

The District has received categorical funding in several programs not subject to unearned revenue. This results in a Restricted Balance and has the effect of reducing expenditures in the current year and increasing expenditures in subsequent year(s).

Resource	Program	2018-19 Unaudited Actuals	2019-20 Adopted Budget
5640	Medi-Cal Billing	622,439	622,439
5810	Other Restricted Federal	29,652	29,652
6300	Lottery Instructional Materials	3,510,768	2,386,453
6500	Special Education	112,235	112,235
7311	Classified Employee Prof. Dev. Block Grant	298,200	-
	Ongoing & Major Maintenance Account		
8150	(RMA)	10,073,497	10,920,484
9010	Other Restricted Local	109,143	109,143
	Total Restricted Balance	\$ 14,755,934	\$ 14,180,406

Significant carryover balances, such as listed above, can produce wide swings in Fund Balance and positive/deficit spending from year to year. However, when reviewed over several years, the net effect on Fund Balance may not be material. Similar carryover balances could occur in future years.

TECHNICAL REVIEW CHECKLIST

In accordance with the programming of the State software used for the submission of the Unaudited Actuals, a Technical Review checklist is produced and included with the Unaudited Actuals packet. This checklist documents internal software checks required by the State.

EXPLANATION OF COLUMNS ON THE GENERAL FUND BUDGET DOCUMENT

2018-19 Estimated Actuals -- This represents the 2018-19 budget as modified by updated financial information. This updated information includes, but is not limited to, the following: update of revenue and expenditure information; Categorical and per-pupil changes requested by the sites, and miscellaneous changes necessary for consistent presentation.

2019-20 Budget -- This represents the 2019-20 Adopted Budget.

Restricted/Unrestricted -- Certain programs are, by law, restricted in usage. These programs are shown in the Restricted columns.

INDEPENDENT AUDIT

State law requires an independent annual audit. The independent auditor under contract for the 2018-19 fiscal year is Nigro & Nigro, A Professional Accountancy Corporation. The auditor's opinion of the district's financial statements for the 2018-19 fiscal year will be available in approximately December 2019.

ADULT EDUCATION FUND # 11

The Adult Education Fund is used to account separately for Federal, State, and Local revenues for Adult Education programs. The Adult Education program provides the community with life-long education opportunities and support services to all adults. The Adult Education Program addresses the unique and evolving needs of individuals and the community by providing adults with the knowledge and skills necessary to participate effectively as productive citizens, workers, and family members.

The Fontana Adult School has been in operation for over five decades. As the Fontana community continues to grow, Fontana Adult School continues to evolve to better serve its students. With the move to a larger campus, Fontana Adult School now shares offices and classrooms with the district's Regional Occupational Program (ROP) and Career Technical Education (CTE).

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	9,600	22,250			0	
Federal Revenue	327,780	672,087	463,393	628,367	628,367	554,000
State Revenue	526,068	241,075	215,768	180,520	281,368	182,304
Other Local Revenue	752,871	1,114,060	1,093,774	1,346,610	1,359,480	1,309,000
Total Revenue	1,616,319	2,049,472	1,772,935	2,155,497	2,269,215	2,045,304
Expenditures						
Certificated Salaries	592,751	904,203	800,196	802,854	871,742	726,491
Classified Salaries	236,817	338,317	288,268	297,200	312,182	417,193
Employee Benefits	261,658	414,953	407,776	412,026	504,766	502,298
Books & Supplies	132,136	400,912	150,423	272,938	235,439	196,202
Contracted Services	45,355	139,670	65,254	146,285	127,135	124,730
Capital Outlay	-	-	-	-	-	30,000
Other Outgo	44,191	50,709	66,254	51,757	54,526	48,390
Total Expenditures	1,312,908	2,248,765	1,778,171	1,983,060	2,105,789	2,045,304
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	303,411	(199,293)	(5,236)	172,437	163,426	-
Beginning Fund Balance	200,348	503,759	304,467	299,231	299,231	462,656
Net Increase/Decrease in Fund Balance	303,411	(199,293)	(5,236)	172,437	163,426	-
Ending Fund Balance	503,759	304,466	299,231	471,668	462,656	462,656

CHILD DEVELOPMENT FUND #12

This fund is utilized to account for the various programs that support early education and extended learning programs. It contains both Federal and State Programs. The Early Education department is responsible for the organization, coordination, design, implementation, and assessment of Early Education programs, projects and events. Early Education programs include State Preschool, Early Head Start Infant/Toddler and Head Start, and Preschool.

The infant/toddler care centers are funded by the State General Childcare and Early Head Start grant and are free to eligible families. The State Preschool Program is available to all eligible 3- to 5-year olds and First Priority is given to children who will be age 4 by December 2. Families with lowest per capita income shall be admitted first. Second Priority is given to children who are 3 years of age. The State Preschool Program is funded by a state grant. The grant requires the district to prioritize family needs according to income. The program is free to eligible families.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources						
Federal Revenue	518,983	529,311	511,223	541,725	534,462	433,845
State Revenue	6,882,153	6,871,042	7,649,808	8,191,848	8,472,386	9,115,772
Other Local Revenue	704,195	773,113	740,374	767,577	790,835	706,757
Total Revenue	8,105,331	8,173,466	8,901,405	9,501,150	9,797,682	10,256,374
Expenditures						
Certificated Salaries	2,700,275	2,881,585	2,849,568	3,102,056	3,114,562	3,281,963
Classified Salaries	2,263,454	2,161,440	2,282,629	2,715,334	2,607,404	2,848,816
Employee Benefits	2,007,834	2,195,227	2,315,702	2,608,628	3,023,667	3,034,821
Books & Supplies	264,493	212,368	364,664	340,849	314,611	248,214
Contracted Services	135,496	142,978	199,942	285,954	260,638	222,809
Capital Outlay	58,476	-	101,257	-	-	404,650
Other Outgo	330,951	238,443	407,550	353,619	347,422	319,906
Total Expenditures	7,760,979	7,832,040	8,521,312	9,406,440	9,668,303	10,361,179
Other Financing Sources/Uses	791	8,971	-	-	-	-
Net Increase/Decrease in Fund Balance	345,143	350,397	380,093	94,710	129,379	(104,805)
Beginning Fund Balance	301,893	647,036	997,433	1,377,526	1,377,526	1,506,905
Net Increase/Decrease in Fund Balance	345,143	350,397	380,093	94,710	129,379	(104,805)
Ending Fund Balance	647,036	997,433	1,377,526	1,472,236	1,506,905	1,402,100

NUTRITION SERVICES FUND #13

The Fontana Unified Food Services department recognizes the link between good nutrition and a child's ability to learn. The Food Services department is made up of dedicated food and nutrition professionals focused on providing affordable, nutritious and appealing meals to all students to bridge that link and support student health and wellness for a lifetime. The Cafeteria Special Revenue Fund is used to account for federal, state, and local resources to operate the food services program.

Fontana Unified School District is committed to ensuring that meals, foods and beverages sold or served to our students, either meet or exceed state and federal nutrition guidelines. Furthermore, the Food Services department will remain focused on providing opportunities and access to appropriate nutrition education and working with parents and students on improving our services.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	20,014,588	22,705,512	22,353,292	23,035,285	23,297,468	22,631,341
State Revenue	1,445,632	1,523,301	1,391,492	1,392,847	1,920,962	1,392,886
Other Local Revenue	1,221,064	929,626	985,362	1,008,797	1,078,059	1,016,804
Total Revenue	22,681,284	25,158,439	24,730,145	25,436,929	26,296,488	25,041,031
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	8,056,521	8,781,903	8,327,196	8,390,209	8,423,713	8,370,308
Employee Benefits	3,661,338	4,091,342	4,175,813	4,428,404	4,898,477	4,882,689
Books & Supplies	11,406,064	12,193,095	10,514,845	10,576,375	10,931,888	10,092,413
Contracted Services	491,650	382,346	341,714	398,986	349,616	443,378
Capital Outlay	599,985	1,270,384	214,133	932,609	822,293	2,109,636
Other Outgo	1,158,998	830,291	1,144,945	915,902	943,138	775,607
Total Expenditures	25,374,556	27,549,361	24,718,646	25,642,485	26,369,126	26,674,031
Other Financing Sources/Uses	32,395	694	4,264	273,582	306,718	-
Net Increase/Decrease in Fund Balance	(2,660,877)	(2,390,228)	15,763	68,026	234,081	(1,633,000)
Beginning Fund Balance	14,960,028	12,299,151	9,908,922	9,924,685	9,924,685	10,158,766
Net Increase/Decrease in Fund Balance	(2,660,877)	(2,390,228)	15,763	68,026	234,081	(1,633,000)
Ending Fund Balance	12,299,151	9,908,923	9,924,685	9,992,711	10,158,766	8,525,766

DEFERRED MAINTENANCE FUND #14

The Deferred Maintenance Fund was established to conform to Education Code Section 17582. The guidelines and funding were created by the State Legislature to assist school districts with the tremendous financial burden of maintaining school facilities. The funding model was built on the concept that the State would provide an amount based on a formula that utilizes statewide data. The State funding would then be contingent on the District providing matching funds.

In 2008-09, in response to the State fiscal crisis, the State determined that the local match was no longer required under categorical flexibility provisions. The Deferred Maintenance Fund is now permanently under the Local Control Funding Formula (LCFF) and there is no longer a Deferred Maintenance Program entitlement or a required matching contribution.

Moneys in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to Education Code sections 17280–17317
- The inspection, sampling, and analysis of building materials to determine the presence of asbestos-containing materials
- The encapsulation or removal of materials containing asbestos
- The inspection, identification, sampling, and analysis of building materials to determine the presence of materials containing lead

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	7,322	7,438	8,672	2,000	1,283	2,000
Total Revenue	7,322	7,438	8,672	2,000	1,283	2,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	275,400	34,209	378,341	8,232	8,511	-
Capital Outlay	345,795	28,300	441,411	1,929	1,929	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	621,195	62,509	819,751	10,161	10,440	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(613,873)	(55,071)	(811,079)	(8,161)	(9,157)	2,000
Beginning Fund Balance	1,489,181	875,308	820,236	9,157	9,157	-
Net Increase/Decrease in Fund Balance	(613,873)	(55,071)	(811,079)	(8,161)	(9,157)	2,000
Ending Fund Balance	875,308	820,237	9,157	996	-	2,000

SPECIAL NON-CAPITAL RESERVE FUND # 17

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay. Amounts from this special reserve funds must first be transferred into the general fund or other appropriate fund before expenditures may be made.

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund may either be combined with the general fund or be reported separately and the departure from GAAP explained.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	66,250	101,552	148,855	200,000	237,037	200,000
Total Revenue	66,250	101,552	148,855	200,000	237,037	200,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	66,250	101,552	148,855	200,000	237,037	200,000
Beginning Fund Balance	11,758,180	11,824,430	11,925,981	12,074,836	12,074,836	12,311,873
Net Increase/Decrease in Fund Balance	66,250	101,552	148,855	200,000	237,037	200,000
Ending Fund Balance	11,824,430	11,925,982	12,074,836	12,274,836	12,311,873	12,511,873

BUILDING FUND #21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. On June 6, 2006, the District voters authorized \$275 million in General Obligation to acquire, construct, renovate, and equip certain school facilities. The Bonds are general obligations of the District, and the County is empowered and obligated to levy ad valorem taxes upon all property within the District subject to taxation for the payment of interest and principal of the Bonds when due.

In addition to the annual audit, the projects and expenditures in this fund had additional oversight from a committee, which had two primary responsibilities: informing the public on the expenditures of the Bond proceeds and reviewing expenditure reports to ensure that Bond proceeds were expended only for the purposes set forth in Measure "C". The Measure "C" funds were fully expended in the 2012-13 fiscal year with the completion of projects.

Although the building fund is currently inactive, it has remained open to support any future bond issuances and capital projects.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	736,754	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	736,754	-	-	-	-	-
Other Financing Sources/Uses	736,754	-	-	-	-	-

Net Increase/Decrease in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Beginning Fund Balance	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	-	-	-	-	-	-
Ending Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

CAPITAL FACILITIES FUND #25

Education Code Section 17620 authorizes the governing board of a school district to levy a fee established by the State for development within its borders. The Capital Facilities Fund is used to record developer fee income. Developer Fee income must be used for the rental or purchase of modular classrooms, the purchase of property, and/or for other major classroom facility needs as approved by the Board of Education. Government Code Section 66001 and 66006 require the District to provide an annual report to the public regarding the fee collection and usage.

In order to help finance the construction or reconstruction of school facilities needed to accommodate students coming from new development, the FUSD Governing Board may establish, levy and collect developer fees on residential, commercial and industrial construction within the district boundaries, subject to restrictions specified by law and administrative regulation. (Board Policy 7211)

After payment of developer fees, individuals are issued a "Certificate of Compliance" to be submitted to the City (or County for unincorporated areas). The Certificate of Compliance is required before a building permit can be issued.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	4,372,373	6,806,994	3,126,345	4,947,507	6,258,502	2,200,000
Total Revenue	4,372,373	6,806,994	3,126,345	4,947,507	6,258,502	2,200,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	36,984	2,725	16,591	-	-	-
Contracted Services	868,638	622,890	497,393	721,232	482,012	526,463
Capital Outlay	1,214,729	142,576	26,926	17,600	44,694	639,000
Other Outgo	-	-	-	-	-	-
Total Expenditures	2,120,351	768,191	540,910	738,832	526,706	1,165,463
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	2,252,022	6,038,803	2,585,435	4,208,675	5,731,796	1,034,537
Beginning Fund Balance	9,742,264	11,994,286	18,033,088	20,618,523	20,618,523	26,350,319
Net Increase/Decrease in Fund Balance	2,252,022	6,038,803	2,585,435	4,208,675	5,731,796	1,034,537
Ending Fund Balance	11,994,286	18,033,089	20,618,523	24,827,198	26,350,319	27,384,856

COUNTY SCHOOL FACILITIES FUND #35

The Capital Projects Fund – County Schools Facilities Fund was established to receive allocations from the State Building Program. The revenues that are recorded in this fund are for modernization projects, new construction projects, and the Overcrowded Relief Grants (ORG) which is also known as the Portable Classroom Replacement Program.

The fund is used for projects that meet a complex series of requirements. The project applications and various support documents must be approved by the California Department of Education (CDE), Office of Public School Construction (OPSC), Division of State Architect (DSA), and the State Allocation Board (SAB). The funding always requires matching dollars from the District to go towards the cost of the project.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	(2,920,251)	-	-	-	-
Other Local Revenue	74,638	99,726	69,798	52,503	52,251	52,503
Total Revenue	74,638	(2,820,525)	69,798	52,503	52,251	52,503
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	7,856,672	-	-	-
Total Expenditures	-	-	7,856,672	-	-	-
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	74,638	(2,820,525)	(7,786,874)	52,503	52,251	52,503
Beginning Fund Balance	13,194,464	13,269,102	10,448,577	2,661,703	2,661,703	2,713,954
Net Increase/Decrease in Fund Balance	74,638	(2,820,525)	(7,786,874)	52,503	52,251	52,503
Ending Fund Balance	13,269,102	10,448,577	2,661,703	2,714,206	2,713,954	2,766,457

SPECIAL RESERVE FOR CAPITAL PROJECTS FUND #40

The District maintains a capital outlay fund, which is used to account for funds that have been designated for capital expenditures, which could be construction projects and/or major equipment purchases.

On April 1, 2005, the District entered into a site lease agreement with the California School Boards Association Finance Corporation. The purpose of the agreement is to provide financing for the cost of purchasing equipment and certain improvements to property. The financing for the improvements is provided by the issuance of Qualified Zone Academy Bond (QZABs), pursuant to Section 1397E of the Internal Revenue Code. The total QZAB received was \$5.0 million and the outstanding balance at the end of 2015-16 was \$1,824,941. The QZAB annual repayment is approx. \$300,000 per year.

The primary revenue sources in this fund are interest earnings and transfers related to Redevelopment Agency Funds (RDA) that are restricted to capital building items.

In 2017-18, a transfer of \$5.39 million was made from the Restricted General Fund to Fund 40. This represented RDA funds that had accumulated over a period of years in the Restricted General Fund for a specific area. This transfer completes the shift of all prior year funds to Fund 40.

These revenues and related transfers will be budgeted as they are received.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	1,709,298	57,662	4,011,503	525,218	697,531	300,000
Total Revenue	1,709,298	57,662	4,011,503	525,218	697,531	300,000
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	181,351	138,197	138,263	207,649
Contracted Services	-	714	14,533	1,725,125	1,269,207	1,397,468
Capital Outlay	12,338,267	-	2,145,436	6,191,215	5,043,759	5,927,153
Other Outgo	247,628	247,628	247,628	247,628	247,628	247,628
Total Expenditures	12,585,895	248,342	2,588,947	8,302,165	6,698,857	7,779,898
Other Financing Sources/Uses	-	8,429,054	11,086,314	2,690,349	4,910,554	-

Net Increase/Decrease in Fund Balance	<u>(10,876,597)</u>	<u>8,238,374</u>	<u>12,508,871</u>	<u>(5,086,598)</u>	<u>(1,090,772)</u>	<u>(7,479,898)</u>
Beginning Fund Balance	18,223,497	7,346,900	15,585,275	28,094,146	28,094,146	27,003,374
Net Increase/Decrease in Fund Balance	(10,876,597)	8,238,374	12,508,871	(5,086,598)	(1,090,772)	(7,479,898)
Ending Fund Balance	<u>7,346,900</u>	<u>15,585,274</u>	<u>28,094,146</u>	<u>23,007,548</u>	<u>27,003,374</u>	<u>19,523,476</u>

COMMUNITY FACILITY DISTRICT FOR COP DEBT FUND #49

The Special Reserve Fund for Capital Outlay Projects is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District under Generally Accepted Accounting Principles (GAAP). The Mello-Roos Community Facilities Act of 1982 allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purposes of selling tax-exempt bonds to finance public improvements and services. Mello-Roos tax receipts collected by the LEA are recorded as revenue. Mello-Roos proceeds collected by another agency's community facility district, of which the District is only a beneficiary, should be reported as Transfer from Other.

On April 25, 2007, the District issued \$49,910,000 in certificates of participation through the Fontana Unified School District Public Financing Authority for the purpose of providing funds for the construction and improvement of certain school facilities. Payments are financed through the CFD resources.

On June 8, 2016, the District issued \$27,945,000 in Certificates of Participation. The certificates bear fixed interest rates ranging between 3.0% and 5.0% with annual maturities from September 1, 2016 through September 1, 2035. The net proceeds were used to prepay a portion of the District's outstanding 2007 Certificates of Participation. As a result, the refunded certificates are considered defeased, and the related liability for the bonds have been removed from the District's liabilities. The refunding decreased the District's total debt service payments by \$14,344,094 and resulted in an economic gain of \$11,756,188.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	5,379,086	5,866,601	6,003,721	69,981	6,443,398	69,981
Total Revenue	5,379,086	5,866,601	6,003,721	69,981	6,443,398	69,981
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	256,662	874,071	25,955	34,381	33,990	-
Contracted Services	581,778	133,749	40,299	72,400	25,143	3,023,000
Capital Outlay	3,468,413	3,694,114	1,266,020	51,719	51,719	3,000,000
Other Outgo	3,305,818	2,823,457	4,014,391	2,433,895	2,433,895	2,450,450
Total Expenditures	7,612,671	7,525,391	5,346,665	2,592,395	2,544,747	8,473,450

Other Financing Sources/Uses	(6,805,455)	-	103,474	-	-	8,000,000
Net Increase/Decrease in Fund Balance	<u>(9,039,040)</u>	<u>(1,658,790)</u>	<u>760,530</u>	<u>(2,522,414)</u>	<u>3,898,650</u>	<u>(403,469)</u>
Beginning Fund Balance	38,421,297	29,382,257	27,723,467	28,483,999	28,483,999	32,382,649
Net Increase/Decrease in Fund Balance	(9,039,040)	(1,658,790)	760,530	(2,522,414)	3,898,650	(403,469)
Ending Fund Balance	<u>29,382,257</u>	<u>27,723,467</u>	<u>28,483,997</u>	<u>25,961,585</u>	<u>32,382,649</u>	<u>31,979,180</u>

BOND INTEREST AND REDEMPTION FUND #51

The Bond Interest and Redemption Fund is administered by San Bernardino County. This fund was established to record the monies collected through property taxes and utilized to repay the \$75 million general obligation bond that was approved by voters in 1990 and the \$275 million approved by voters in 2006.

San Bernardino County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

Expenditures in this fund are limited to bond interest, redemption, and related cost. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the general fund upon order of the county auditor.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	125,873	131,147	129,281	129,343	101,969	129,343
Other Local Revenue	15,752,975	15,915,171	18,009,143	14,683,550	17,160,783	14,683,550
Total Revenue	15,878,848	16,046,318	18,138,423	14,812,893	17,262,752	14,812,893
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Other Outgo	19,137,355	15,841,164	18,966,635	17,366,056	14,404,264	17,366,056
Total Expenditures	19,137,355	15,841,164	18,966,635	17,366,056	14,404,264	17,366,056
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	(3,258,507)	205,154	(828,211)	(2,553,163)	2,858,488	(2,553,163)
Beginning Fund Balance	21,282,359	18,023,852	18,229,005	17,400,794	17,400,794	20,259,282
Net Increase/Decrease in Fund Balance	(3,258,507)	205,154	(828,211)	(2,553,163)	2,858,488	(2,553,163)
Ending Fund Balance	18,023,852	18,229,005	17,400,794	14,847,631	20,259,282	17,706,119

SELF INSURANCE – WORKERS COMPENSATION FUND #67

In 1990, the District made a determination that it would be more cost effective to run the workers' compensation program through a Self-Insurance Fund. The sole function of the fund is to account for costs related to the workers' compensation program. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of a district.

Principal revenues in this fund are interest, in-district premiums and contributions, interagency revenues, and other local revenues. Expense transactions in the Self-Insurance Fund shall be recorded for the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	3,196,276	3,262,785	3,437,133	3,647,961	3,713,268	3,786,364
Total Revenue	3,196,276	3,262,785	3,437,133	3,647,961	3,713,268	3,786,364
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	228,139	226,587	234,939	230,498	230,435	232,309
Employee Benefits	78,203	87,250	90,358	97,146	95,989	105,331
Books & Supplies	1,108	7,476	6,170	12,132	6,324	12,132
Contracted Services	-	2,043,915	1,836,207	2,939,735	2,380,736	2,939,435
Payments for IBNR and Claims	2,043,126	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	2,350,575	2,365,228	2,167,673	3,279,511	2,713,483	3,289,207
Other Financing Sources/Uses	-	-	-	-	-	-
Net Increase/Decrease in Fund Balance	845,701	897,557	1,269,460	368,450	999,785	497,157
Beginning Fund Balance	2,175,890	3,021,590	4,459,147	5,728,607	5,728,607	6,728,392
Net Increase/Decrease in Fund Balance	845,701	897,557	1,269,460	368,450	999,785	497,157
Ending Fund Balance	3,021,590	3,919,147	5,728,607	6,097,057	6,728,392	7,225,549

RETIREE BENEFIT FUND #71

On June 27, 2007, the Board of Education approved the District joining Keenan & Associate's Futuris Public Entity Investment Trust as the District's irrevocable trust for post-retirement benefits. The implementation of this trust was in response to the Governmental Accounting Standards Board (GASB) Statement 45, which required the District to account for its post-retirement benefits on its annual financial statements. Irrevocable contributions from the District to this trust are accounted for in the Retiree Benefit Fund 71.

This trust and its funds are not reported through the County Treasurer's Office. It is a separate process and a committee was established to provide oversight of the funds. The official title of the committee is, the Retirement Board of Authority (RBOA).

On August 29, 2018, the Board of Education approved the District joining PARS Pension Stabilization Trust as the District's irrevocable trust for pension obligation benefits. Irrevocable contributions from the District to this trust are accounted for in the Pension Trust Fund, Fund 72 but all financial activity rolls up into Retiree Benefit Fund 71, along with the post-retirement benefit trust financial results.

This trust and its funds are also not reported through the County Treasurer's Office. It is a separate process and a committee was established to provide oversight of the funds. The official title of the committee is, the Pension Rate Stabilization Program Committee (PRSPC).

	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Audited Actuals	2018-19 Estimated Actuals	2018-19 Unaudited Actuals	2019-20 Adopted Budget
Revenue						
LCFF Sources	-	-	-	-	-	-
Federal Revenue	-	-	-	-	-	-
State Revenue	-	-	-	-	-	-
Other Local Revenue	15,456,803	12,223,777	10,104,099	14,504,824	10,628,709	14,489,916
Total Revenue	15,456,803	12,223,777	10,104,099	14,504,824	10,628,709	14,489,916
Expenditures						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Books & Supplies	-	-	-	-	-	-
Contracted Services	137,446	172,676	187,337	5,267,300	260,727	5,267,300
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Total Expenditures	137,446	172,676	187,337	5,267,300	260,727	5,267,300
Other Financing Sources/Uses	-	-	-	13,500,000	13,500,000	-

Net Increase/Decrease in Fund Balance	<u>15,319,357</u>	<u>12,051,100</u>	<u>9,916,762</u>	<u>22,737,524</u>	<u>23,867,982</u>	<u>9,222,616</u>
Beginning Fund Balance	5,845,589	21,164,946	33,216,047	43,132,808	43,132,808	67,000,790
Net Increase/Decrease in Fund Balance	15,319,357	12,051,100	9,916,762	22,737,524	23,867,982	9,222,616
Ending Fund Balance	<u>21,164,946</u>	<u>33,216,047</u>	<u>43,132,808</u>	<u>65,870,332</u>	<u>67,000,790</u>	<u>76,223,406</u>

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	400,876,825.60	0.00	400,876,825.60	405,533,393.00	0.00	405,533,393.00	1.2%
2) Federal Revenue		8100-8299	677,436.00	26,393,942.94	27,071,378.94	0.00	25,414,440.00	25,414,440.00	-6.1%
3) Other State Revenue		8300-8599	14,213,830.31	68,109,563.16	82,323,393.47	6,777,700.00	48,128,622.00	54,906,322.00	-33.3%
4) Other Local Revenue		8600-8799	5,235,159.12	5,003,303.11	10,238,462.23	2,893,979.00	0.00	2,893,979.00	-71.7%
5) TOTAL, REVENUES			421,003,251.03	99,506,809.21	520,510,060.24	415,205,072.00	73,543,062.00	488,748,134.00	-6.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	176,616,274.51	34,393,549.68	211,009,824.19	170,500,989.00	35,047,111.00	205,548,100.00	-2.6%
2) Classified Salaries		2000-2999	53,370,111.43	16,596,953.23	69,967,064.66	48,690,029.00	17,370,672.00	66,060,701.00	-5.6%
3) Employee Benefits		3000-3999	101,835,497.40	54,358,357.97	156,193,855.37	108,421,444.00	41,448,797.00	149,870,241.00	-4.0%
4) Books and Supplies		4000-4999	9,879,547.70	12,937,410.29	22,816,957.99	16,324,374.00	9,816,779.00	26,141,153.00	14.6%
5) Services and Other Operating Expenditures		5000-5999	24,834,691.04	22,053,606.00	46,888,297.04	31,522,045.00	20,079,113.00	51,601,158.00	10.1%
6) Capital Outlay		6000-6999	6,565,261.93	2,047,208.15	8,612,470.08	2,610,119.00	127,004.00	2,737,123.00	-68.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	63,288.05	0.00	63,288.05	162,418.00	0.00	162,418.00	156.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,479,743.17)	3,134,656.53	(1,345,086.64)	(3,827,937.00)	2,684,034.00	(1,143,903.00)	-15.0%
9) TOTAL, EXPENDITURES			368,684,928.89	145,521,741.85	514,206,670.74	374,403,481.00	126,573,510.00	500,976,991.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,318,322.14	(46,014,932.64)	6,303,389.50	40,801,591.00	(53,030,448.00)	(12,228,857.00)	-294.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,533,724.21	5,183,548.00	18,717,272.21	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(46,703,099.54)	46,703,099.54	0.00	(52,454,920.00)	52,454,920.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,236,823.75)	41,519,551.54	(18,717,272.21)	(52,454,920.00)	52,454,920.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,918,501.61)	(4,495,381.10)	(12,413,882.71)	(11,653,329.00)	(575,528.00)	(12,228,857.00)	-1.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	138,915,734.96	19,251,314.23	158,167,049.19	130,997,233.35	14,755,933.13	145,753,166.48	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,915,734.96	19,251,314.23	158,167,049.19	130,997,233.35	14,755,933.13	145,753,166.48	-7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,915,734.96	19,251,314.23	158,167,049.19	130,997,233.35	14,755,933.13	145,753,166.48	-7.8%
2) Ending Balance, June 30 (E + F1e)			130,997,233.35	14,755,933.13	145,753,166.48	119,343,904.35	14,180,405.13	133,524,309.48	-8.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	812,020.50	0.00	812,020.50	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,755,933.78	14,755,933.78	0.00	14,180,405.78	14,180,405.78	-3.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	12,543,691.25	0.00	12,543,691.25	14,985,286.15	0.00	14,985,286.15	19.5%
School Site & Donation Carryover	0000	9780	1,210,825.25		1,210,825.25				
Supplemental & Concentration Carryover	0000	9780	458,872.00		458,872.00				
College & Career Carryover	0000	9780	666,437.00		666,437.00				
Mandate Discretionary Carryover	0000	9780	10,207,557.00		10,207,557.00				
College & Career Carryover	0000	9780				666,437.15		666,437.15	
Mandate Discretionary Carryover	0000	9780				10,207,557.00		10,207,557.00	
1920 On Going 4.9% Class BU Increase	0000	9780				4,111,292.00		4,111,292.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	21,316,958.00	0.00	21,316,958.00	20,039,080.00	0.00	20,039,080.00	-6.0%
Unassigned/Unappropriated Amount		9790	96,224,563.60	(0.65)	96,224,562.95	84,319,538.20	(0.65)	84,319,537.55	-12.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	161,983,226.05	22,915,173.96	184,898,400.01				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	5,838,769.31	11,197,384.96	17,036,154.27				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	5,799,668.87	0.00	5,799,668.87				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	812,020.50	0.00	812,020.50				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			174,533,684.73	34,112,558.92	208,646,243.65				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	39,989,397.24	14,173,077.79	54,162,475.03				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	3,547,054.14	5,183,548.00	8,730,602.14				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			43,536,451.38	19,356,625.79	62,893,077.17				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			130,997,233.35	14,755,933.13	145,753,166.48				

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	299,439,222.00	0.00	299,439,222.00	334,841,620.00	0.00	334,841,620.00	11.8%
Education Protection Account State Aid - Current Year		8012	57,616,793.00	0.00	57,616,793.00	52,750,683.00	0.00	52,750,683.00	-8.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	177,081.50	0.00	177,081.50	163,695.00	0.00	163,695.00	-7.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	17,582,483.95	0.00	17,582,483.95	17,942,371.00	0.00	17,942,371.00	2.0%
Unsecured Roll Taxes		8042	806,354.47	0.00	806,354.47	596,222.00	0.00	596,222.00	-26.1%
Prior Years' Taxes		8043	155,435.98	0.00	155,435.98	4,998.00	0.00	4,998.00	-96.8%
Supplemental Taxes		8044	1,277,974.36	0.00	1,277,974.36	1,123,645.00	0.00	1,123,645.00	-12.1%
Education Revenue Augmentation Fund (ERAF)		8045	(4,505,815.21)	0.00	(4,505,815.21)	(4,427,643.00)	0.00	(4,427,643.00)	-1.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	28,297,458.98	0.00	28,297,458.98	2,537,802.00	0.00	2,537,802.00	-91.0%
Penalties and Interest from Delinquent Taxes		8048	29,836.57	0.00	29,836.57	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			400,876,825.60	0.00	400,876,825.60	405,533,393.00	0.00	405,533,393.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			400,876,825.60	0.00	400,876,825.60	405,533,393.00	0.00	405,533,393.00	1.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	6,676,215.00	6,676,215.00	0.00	6,676,215.00	6,676,215.00	0.0%
Special Education Discretionary Grants		8182	0.00	724,964.00	724,964.00	0.00	723,949.00	723,949.00	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		14,711,915.42	14,711,915.42		13,420,362.00	13,420,362.00	-8.8%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,561,193.20	1,561,193.20		1,278,674.00	1,278,674.00	-18.1%
Title III, Part A, Immigrant Student Program	4201	8290		60,691.75	60,691.75		66,123.00	66,123.00	8.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,206,323.33	1,206,323.33		1,029,427.00	1,029,427.00	-14.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		65,418.72	65,418.72		950,465.00	950,465.00	1352.9%
Other NCLB / Every Student Succeeds Act	5630	8290							
Career and Technical Education	3500-3599	8290		335,203.61	335,203.61		363,000.00	363,000.00	8.3%
All Other Federal Revenue	All Other	8290	677,436.00	1,052,017.91	1,729,453.91	0.00	906,225.00	906,225.00	-47.6%
TOTAL, FEDERAL REVENUE			677,436.00	26,393,942.94	27,071,378.94	0.00	25,414,440.00	25,414,440.00	-6.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		19,743,941.00	19,743,941.00		19,592,658.00	19,592,658.00	-0.8%
Prior Years	6500	8319		477,999.00	477,999.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,987,717.00	0.00	7,987,717.00	1,372,908.00	0.00	1,372,908.00	-82.8%
Lottery - Unrestricted and Instructional Materials		8560	6,074,029.31	2,596,321.41	8,670,350.72	5,343,932.00	1,875,685.00	7,219,617.00	-16.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,487,120.00	4,487,120.00		4,490,528.00	4,490,528.00	0.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		3,091,405.00	3,091,405.00		1,155,544.00	1,155,544.00	-62.6%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		93,766.00	93,766.00		75,000.00	75,000.00	-20.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	152,084.00	37,619,010.75	37,771,094.75	60,860.00	20,939,207.00	21,000,067.00	-44.4%
TOTAL, OTHER STATE REVENUE			14,213,830.31	68,109,563.16	82,323,393.47	6,777,700.00	48,128,622.00	54,906,322.00	-33.3%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	4,745,205.97	4,745,205.97	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	32,261.57	0.00	32,261.57	25,000.00	0.00	25,000.00	-22.5%
Interest		8660	3,181,824.40	0.00	3,181,824.40	2,250,000.00	0.00	2,250,000.00	-29.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,611.05	0.00	62,611.05	74,934.00	0.00	74,934.00	19.7%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,958,462.10	258,097.14	2,216,559.24	544,045.00	0.00	544,045.00	-75.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,235,159.12	5,003,303.11	10,238,462.23	2,893,979.00	0.00	2,893,979.00	-71.7%
TOTAL, REVENUES			421,003,251.03	99,506,809.21	520,510,060.24	415,205,072.00	73,543,062.00	488,748,134.00	-6.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	141,458,437.09	24,607,239.52	166,065,676.61	136,777,875.00	24,788,384.00	161,566,259.00	-2.7%
Certificated Pupil Support Salaries		1200	8,806,861.18	2,857,657.59	11,664,518.77	8,468,803.00	3,002,606.00	11,471,409.00	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	16,456,598.81	1,417,578.73	17,874,177.54	16,143,818.00	1,627,630.00	17,771,448.00	-0.6%
Other Certificated Salaries		1900	9,894,377.43	5,511,073.84	15,405,451.27	9,110,493.00	5,628,491.00	14,738,984.00	-4.3%
TOTAL, CERTIFICATED SALARIES			176,616,274.51	34,393,549.68	211,009,824.19	170,500,989.00	35,047,111.00	205,548,100.00	-2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,034,934.30	8,186,333.11	14,221,267.41	3,322,320.00	8,809,029.00	12,131,349.00	-14.7%
Classified Support Salaries		2200	21,872,740.52	6,246,122.08	28,118,862.60	21,059,189.00	6,477,121.00	27,536,310.00	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	3,061,108.79	863,295.75	3,924,404.54	3,011,218.00	840,171.00	3,851,389.00	-1.9%
Clerical, Technical and Office Salaries		2400	16,727,394.62	903,855.62	17,631,250.24	16,322,600.00	944,504.00	17,267,104.00	-2.1%
Other Classified Salaries		2900	5,673,933.20	397,346.67	6,071,279.87	4,974,702.00	299,847.00	5,274,549.00	-13.1%
TOTAL, CLASSIFIED SALARIES			53,370,111.43	16,596,953.23	69,967,064.66	48,690,029.00	17,370,672.00	66,060,701.00	-5.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	27,082,473.00	34,988,291.92	62,070,764.92	28,184,214.00	24,015,042.00	52,199,256.00	-15.9%
PERS		3201-3202	8,836,368.71	6,866,790.09	15,703,158.80	10,063,241.00	3,605,011.00	13,668,252.00	-13.0%
OASDI/Medicare/Alternative		3301-3302	6,500,414.37	1,772,182.26	8,272,596.63	6,761,210.00	1,853,915.00	8,615,125.00	4.1%
Health and Welfare Benefits		3401-3402	42,307,978.24	10,093,674.35	52,401,652.59	45,774,457.00	11,318,538.00	57,092,995.00	9.0%
Unemployment Insurance		3501-3502	78,205.36	25,343.70	103,549.06	119,612.00	26,236.00	145,848.00	40.8%
Workers' Compensation		3601-3602	2,760,988.46	612,075.65	3,373,064.11	2,630,416.00	630,055.00	3,260,471.00	-3.3%
OPEB, Allocated		3701-3702	14,269,069.26	0.00	14,269,069.26	14,888,294.00	0.00	14,888,294.00	4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			101,835,497.40	54,358,357.97	156,193,855.37	108,421,444.00	41,448,797.00	149,870,241.00	-4.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	135,197.05	3,931,785.74	4,066,982.79	4,183,100.00	3,001,500.00	7,184,600.00	76.7%
Books and Other Reference Materials		4200	240,974.06	578,749.56	819,723.62	319,464.00	363,750.00	683,214.00	-16.7%
Materials and Supplies		4300	5,978,420.20	6,725,542.94	12,703,963.14	8,568,409.00	5,707,939.00	14,276,348.00	12.4%
Noncapitalized Equipment		4400	3,524,956.39	1,701,332.05	5,226,288.44	3,253,401.00	743,590.00	3,996,991.00	-23.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,879,547.70	12,937,410.29	22,816,957.99	16,324,374.00	9,816,779.00	26,141,153.00	14.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	9,718,878.77	9,718,878.77	0.00	10,976,112.00	10,976,112.00	12.9%
Travel and Conferences		5200	702,368.09	1,062,461.66	1,764,829.75	1,482,358.00	1,119,012.00	2,601,370.00	47.4%
Dues and Memberships		5300	134,183.99	44,325.00	178,508.99	338,751.00	7,934.00	346,685.00	94.2%
Insurance		5400 - 5450	1,846,057.00	0.00	1,846,057.00	2,000,000.00	0.00	2,000,000.00	8.3%
Operations and Housekeeping Services		5500	10,046,619.53	215,757.60	10,262,377.13	12,650,000.00	161,646.00	12,811,646.00	24.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,940,966.29	3,036,895.39	4,977,861.68	1,502,658.00	1,808,800.00	3,311,458.00	-33.5%
Transfers of Direct Costs		5710	(1,794,960.94)	1,794,960.94	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(357,877.13)	512.25	(357,364.88)	(60,000.00)	0.00	(60,000.00)	-83.2%
Professional/Consulting Services and Operating Expenditures		5800	11,662,484.26	6,173,376.83	17,835,861.09	12,933,662.00	6,001,723.00	18,935,385.00	6.2%
Communications		5900	654,849.95	6,437.56	661,287.51	674,616.00	3,886.00	678,502.00	2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,834,691.04	22,053,606.00	46,888,297.04	31,522,045.00	20,079,113.00	51,601,158.00	10.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	38,244.54	0.00	38,244.54	116,000.00	0.00	116,000.00	203.3%
Land Improvements		6170	1,796,186.38	43,761.00	1,839,947.38	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,761,809.37	184,972.64	2,946,782.01	60,000.00	0.00	60,000.00	-98.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,853,716.39	1,675,865.75	3,529,582.14	2,404,386.00	127,004.00	2,531,390.00	-28.3%
Equipment Replacement		6500	115,305.25	142,608.76	257,914.01	29,733.00	0.00	29,733.00	-88.5%
TOTAL, CAPITAL OUTLAY			6,565,261.93	2,047,208.15	8,612,470.08	2,610,119.00	127,004.00	2,737,123.00	-68.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	4,260.00	0.00	4,260.00	30,000.00	0.00	30,000.00	604.2%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	59,028.05	0.00	59,028.05	132,418.00	0.00	132,418.00	124.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			63,288.05	0.00	63,288.05	162,418.00	0.00	162,418.00	156.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,134,656.53)	3,134,656.53	0.00	(2,684,034.00)	2,684,034.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,345,086.64)	0.00	(1,345,086.64)	(1,143,903.00)	0.00	(1,143,903.00)	-15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,479,743.17)	3,134,656.53	(1,345,086.64)	(3,827,937.00)	2,684,034.00	(1,143,903.00)	-15.0%
TOTAL, EXPENDITURES									
			368,684,928.89	145,521,741.85	514,206,670.74	374,403,481.00	126,573,510.00	500,976,991.00	-2.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	33,724.21	0.00	33,724.21	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	13,500,000.00	5,183,548.00	18,683,548.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,533,724.21	5,183,548.00	18,717,272.21	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(46,703,099.54)	46,703,099.54	0.00	(52,454,920.00)	52,454,920.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(46,703,099.54)	46,703,099.54	0.00	(52,454,920.00)	52,454,920.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(60,236,823.75)	41,519,551.54	(18,717,272.21)	(52,454,920.00)	52,454,920.00	0.00	-100.0%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	400,876,825.60	0.00	400,876,825.60	405,533,393.00	0.00	405,533,393.00	1.2%
2) Federal Revenue		8100-8299	677,436.00	26,393,942.94	27,071,378.94	0.00	25,414,440.00	25,414,440.00	-6.1%
3) Other State Revenue		8300-8599	14,213,830.31	68,109,563.16	82,323,393.47	6,777,700.00	48,128,622.00	54,906,322.00	-33.3%
4) Other Local Revenue		8600-8799	5,235,159.12	5,003,303.11	10,238,462.23	2,893,979.00	0.00	2,893,979.00	-71.7%
5) TOTAL, REVENUES			421,003,251.03	99,506,809.21	520,510,060.24	415,205,072.00	73,543,062.00	488,748,134.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		222,993,134.43	93,353,524.26	316,346,658.69	226,024,788.00	87,017,739.00	313,042,527.00	-1.0%
2) Instruction - Related Services	2000-2999		58,190,030.61	19,304,486.56	77,494,517.17	58,733,175.00	15,278,612.00	74,011,787.00	-4.5%
3) Pupil Services	3000-3999		26,224,421.97	8,394,793.54	34,619,215.51	23,307,060.00	7,394,137.00	30,701,197.00	-11.3%
4) Ancillary Services	4000-4999		163,750.48	4,750.24	168,500.72	25,528.00	0.00	25,528.00	-84.8%
5) Community Services	5000-5999		20,170.17	412.19	20,582.36	27,325.00	0.00	27,325.00	32.8%
6) Enterprise	6000-6999		9,960.72	14,557.00	24,517.72	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		16,934,125.01	5,713,945.57	22,648,070.58	27,491,278.00	2,798,090.00	30,289,368.00	33.7%
8) Plant Services	8000-8999		44,086,047.45	18,735,272.49	62,821,319.94	38,631,909.00	14,084,932.00	52,716,841.00	-16.1%
9) Other Outgo	9000-9999	Except 7600-7699	63,288.05	0.00	63,288.05	162,418.00	0.00	162,418.00	156.6%
10) TOTAL, EXPENDITURES			368,684,928.89	145,521,741.85	514,206,670.74	374,403,481.00	126,573,510.00	500,976,991.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			52,318,322.14	(46,014,932.64)	6,303,389.50	40,801,591.00	(53,030,448.00)	(12,228,857.00)	-294.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		13,533,724.21	5,183,548.00	18,717,272.21	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(46,703,099.54)	46,703,099.54	0.00	(52,454,920.00)	52,454,920.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,236,823.75)	41,519,551.54	(18,717,272.21)	(52,454,920.00)	52,454,920.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,918,501.61)	(4,495,381.10)	(12,413,882.71)	(11,653,329.00)	(575,528.00)	(12,228,857.00)	-1.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	138,915,734.96	19,251,314.23	158,167,049.19	130,997,233.35	14,755,933.13	145,753,166.48	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			138,915,734.96	19,251,314.23	158,167,049.19	130,997,233.35	14,755,933.13	145,753,166.48	-7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			138,915,734.96	19,251,314.23	158,167,049.19	130,997,233.35	14,755,933.13	145,753,166.48	-7.8%
2) Ending Balance, June 30 (E + F1e)			130,997,233.35	14,755,933.13	145,753,166.48	119,343,904.35	14,180,405.13	133,524,309.48	-8.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	812,020.50	0.00	812,020.50	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,755,933.78	14,755,933.78	0.00	14,180,405.78	14,180,405.78	-3.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	12,543,691.25	0.00	12,543,691.25	14,985,286.15	0.00	14,985,286.15	19.5%
School Site & Donation Carryover	0000	9780	1,210,825.25		1,210,825.25				
Supplemental & Concentration Carryover	0000	9780	458,872.00		458,872.00				
College & Career Carryover	0000	9780	666,437.00		666,437.00				
Mandate Discretionary Carryover	0000	9780	10,207,557.00		10,207,557.00				
College & Career Carryover	0000	9780				666,437.15		666,437.15	
Mandate Discretionary Carryover	0000	9780				10,207,557.00		10,207,557.00	
1920 On Going 4.9% Class BU Increase	0000	9780				4,111,292.00		4,111,292.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	21,316,958.00	0.00	21,316,958.00	20,039,080.00	0.00	20,039,080.00	-6.0%
Unassigned/Unappropriated Amount		9790	96,224,563.60	(0.65)	96,224,562.95	84,319,538.20	(0.65)	84,319,537.55	-12.4%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.20	0.20
3410	Department of Rehab: Workability II, Transition Partnership	0.01	0.01
3550	Carl D. Perkins Career and Technical Education: Secondary, Section	0.18	0.18
4124	ESSA: Title IV, Part B, 21st Century Community Learning Centers Pr	0.16	0.16
5640	Medi-Cal Billing Option	622,438.51	622,438.51
5810	Other Restricted Federal	29,652.20	29,652.20
6300	Lottery: Instructional Materials	3,510,767.93	2,386,452.93
6500	Special Education	112,234.52	112,234.52
7311	Classified School Employee Professional Development Block Grant	298,200.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	10,073,497.16	10,920,484.16
9010	Other Restricted Local	109,142.91	109,142.91
Total, Restricted Balance		14,755,933.78	14,180,405.78

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	628,367.00	554,000.00	-11.8%
3) Other State Revenue		8300-8599	280,552.97	182,304.00	-35.0%
4) Other Local Revenue		8600-8799	1,359,479.63	1,309,000.00	-3.7%
5) TOTAL, REVENUES			2,268,399.60	2,045,304.00	-9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	871,741.69	726,491.00	-16.7%
2) Classified Salaries		2000-2999	312,181.53	417,193.00	33.6%
3) Employee Benefits		3000-3999	503,950.89	502,298.00	-0.3%
4) Books and Supplies		4000-4999	235,439.01	196,202.00	-16.7%
5) Services and Other Operating Expenditures		5000-5999	127,134.53	124,730.00	-1.9%
6) Capital Outlay		6000-6999	0.00	30,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	54,526.29	48,390.00	-11.3%
9) TOTAL, EXPENDITURES			2,104,973.94	2,045,304.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			163,425.66	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			163,425.66	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	299,230.50	462,656.16	54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,230.50	462,656.16	54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			299,230.50	462,656.16	54.6%
2) Ending Balance, June 30 (E + F1e)			462,656.16	462,656.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	462,656.16	462,656.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	435,428.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	947,392.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,382,820.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	135,027.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	785,137.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			920,164.78		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			462,656.16		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	628,367.00	554,000.00	-11.8%
TOTAL, FEDERAL REVENUE			628,367.00	554,000.00	-11.8%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	280,552.97	182,304.00	-35.0%
TOTAL, OTHER STATE REVENUE			280,552.97	182,304.00	-35.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,372.07	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	20,022.62	14,000.00	-30.1%
Interagency Services		8677	1,315,000.00	1,295,000.00	-1.5%
Other Local Revenue					
All Other Local Revenue		8699	15,084.94	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,359,479.63	1,309,000.00	-3.7%
TOTAL, REVENUES			2,268,399.60	2,045,304.00	-9.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	644,347.83	481,748.00	-25.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	227,393.86	244,743.00	7.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			871,741.69	726,491.00	-16.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	27,533.00	29,330.00	6.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	284,648.53	387,863.00	36.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			312,181.53	417,193.00	33.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	241,311.24	175,786.00	-27.2%
PERS		3201-3202	72,186.49	134,209.00	85.9%
OASDI/Medicare/Alternative		3301-3302	36,338.72	29,207.00	-19.6%
Health and Welfare Benefits		3401-3402	139,315.83	150,014.00	7.7%
Unemployment Insurance		3501-3502	591.53	525.00	-11.2%
Workers' Compensation		3601-3602	14,207.08	12,557.00	-11.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			503,950.89	502,298.00	-0.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,920.51	3,909.00	-20.6%
Books and Other Reference Materials		4200	6,579.21	1,467.00	-77.7%
Materials and Supplies		4300	103,176.13	118,465.00	14.8%
Noncapitalized Equipment		4400	120,763.16	72,361.00	-40.1%
TOTAL, BOOKS AND SUPPLIES			235,439.01	196,202.00	-16.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,179.02	37,350.00	183.4%
Dues and Memberships		5300	0.00	259.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,667.00	1,653.00	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	97,127.36	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	15,130.87	85,468.00	464.9%
Communications		5900	30.28	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127,134.53	124,730.00	-1.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	30,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	30,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	54,526.29	48,390.00	-11.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			54,526.29	48,390.00	-11.3%
TOTAL, EXPENDITURES			2,104,973.94	2,045,304.00	-2.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	628,367.00	554,000.00	-11.8%
3) Other State Revenue		8300-8599	280,552.97	182,304.00	-35.0%
4) Other Local Revenue		8600-8799	1,359,479.63	1,309,000.00	-3.7%
5) TOTAL, REVENUES			2,268,399.60	2,045,304.00	-9.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,189,682.52	949,507.00	-20.2%
2) Instruction - Related Services	2000-2999		813,495.96	968,480.00	19.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		54,526.29	48,390.00	-11.3%
8) Plant Services	8000-8999		47,269.17	78,927.00	67.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,104,973.94	2,045,304.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			163,425.66	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			163,425.66	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	299,230.50	462,656.16	54.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,230.50	462,656.16	54.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			299,230.50	462,656.16	54.6%
2) Ending Balance, June 30 (E + F1e)			462,656.16	462,656.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	462,656.16	462,656.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
3926	Adult Education: English Literacy & Civics Education	0.01	0.01
6371	CalWORKs for ROCP or Adult Education	217,991.10	217,991.10
6391	Adult Education Program	244,665.05	244,665.05
Total, Restricted Balance		462,656.16	462,656.16

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	534,461.55	433,845.00	-18.8%
3) Other State Revenue		8300-8599	8,467,495.00	9,115,772.00	7.7%
4) Other Local Revenue		8600-8799	790,834.71	706,757.00	-10.6%
5) TOTAL, REVENUES			9,792,791.26	10,256,374.00	4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,114,561.50	3,281,963.00	5.4%
2) Classified Salaries		2000-2999	2,607,403.72	2,848,816.00	9.3%
3) Employee Benefits		3000-3999	3,018,776.20	3,034,821.00	0.5%
4) Books and Supplies		4000-4999	314,610.92	248,214.00	-21.1%
5) Services and Other Operating Expenditures		5000-5999	260,637.86	222,809.00	-14.5%
6) Capital Outlay		6000-6999	0.00	404,650.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	347,422.26	319,906.00	-7.9%
9) TOTAL, EXPENDITURES			9,663,412.46	10,361,179.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			129,378.80	(104,805.00)	-181.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			129,378.80	(104,805.00)	-181.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,377,526.12	1,506,904.92	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,377,526.12	1,506,904.92	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,377,526.12	1,506,904.92	9.4%
2) Ending Balance, June 30 (E + F1e)			1,506,904.92	1,402,099.92	-7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,363,994.00	1,259,189.00	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	142,910.92	142,910.92	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,418,010.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	508,246.32		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,926,256.83		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	974,750.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,444,601.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,419,351.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,506,904.92		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	406,990.55	306,341.00	-24.7%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	127,471.00	127,504.00	0.0%
TOTAL, FEDERAL REVENUE			534,461.55	433,845.00	-18.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	7,895,145.00	8,952,316.00	13.4%
All Other State Revenue	All Other	8590	572,350.00	163,456.00	-71.4%
TOTAL, OTHER STATE REVENUE			8,467,495.00	9,115,772.00	7.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	55,893.45	33,318.00	-40.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,033.00	5,170.00	28.2%
Interagency Services		8677	699,721.46	640,584.00	-8.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,186.80	27,685.00	-11.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			790,834.71	706,757.00	-10.6%
TOTAL, REVENUES			9,792,791.26	10,256,374.00	4.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,285,815.36	2,411,120.00	5.5%
Certificated Pupil Support Salaries		1200	212,983.76	257,730.00	21.0%
Certificated Supervisors' and Administrators' Salaries		1300	398,859.12	398,859.00	0.0%
Other Certificated Salaries		1900	216,903.26	214,254.00	-1.2%
TOTAL, CERTIFICATED SALARIES			3,114,561.50	3,281,963.00	5.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,550,340.14	1,695,204.00	9.3%
Classified Support Salaries		2200	93,853.62	103,237.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	313,549.53	315,892.00	0.7%
Other Classified Salaries		2900	649,660.43	734,483.00	13.1%
TOTAL, CLASSIFIED SALARIES			2,607,403.72	2,848,816.00	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	856,963.93	642,915.00	-25.0%
PERS		3201-3202	600,441.33	603,861.00	0.6%
OASDI/Medicare/Alternative		3301-3302	253,906.39	276,650.00	9.0%
Health and Welfare Benefits		3401-3402	1,235,942.71	1,434,759.00	16.1%
Unemployment Insurance		3501-3502	2,858.78	3,064.00	7.2%
Workers' Compensation		3601-3602	68,663.06	73,572.00	7.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,018,776.20	3,034,821.00	0.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	17,406.41	14,202.00	-18.4%
Materials and Supplies		4300	259,377.82	233,012.00	-10.2%
Noncapitalized Equipment		4400	37,826.69	1,000.00	-97.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			314,610.92	248,214.00	-21.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,956.05	8,200.00	-67.1%
Dues and Memberships		5300	2,350.00	2,350.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,668.06	400.00	-98.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	79,176.90	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	127,750.22	211,859.00	65.8%
Communications		5900	5,736.63	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,637.86	222,809.00	-14.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	404,650.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	404,650.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	347,422.26	319,906.00	-7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			347,422.26	319,906.00	-7.9%
TOTAL, EXPENDITURES			9,663,412.46	10,361,179.00	7.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	534,461.55	433,845.00	-18.8%
3) Other State Revenue		8300-8599	8,467,495.00	9,115,772.00	7.7%
4) Other Local Revenue		8600-8799	790,834.71	706,757.00	-10.6%
5) TOTAL, REVENUES			9,792,791.26	10,256,374.00	4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,092,038.77	7,434,656.00	4.8%
2) Instruction - Related Services	2000-2999		1,739,121.12	1,648,889.00	-5.2%
3) Pupil Services	3000-3999		482,902.81	553,078.00	14.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		347,422.26	319,906.00	-7.9%
8) Plant Services	8000-8999		1,927.50	404,650.00	20893.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,663,412.46	10,361,179.00	7.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			129,378.80	(104,805.00)	-181.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			129,378.80	(104,805.00)	-181.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,377,526.12	1,506,904.92	9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,377,526.12	1,506,904.92	9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,377,526.12	1,506,904.92	9.4%
2) Ending Balance, June 30 (E + F1e)			1,506,904.92	1,402,099.92	-7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,363,994.00	1,259,189.00	-7.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	142,910.92	142,910.92	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	1,363,994.00	1,259,189.00
Total, Restricted Balance		1,363,994.00	1,259,189.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,297,468.06	22,631,341.00	-2.9%
3) Other State Revenue		8300-8599	1,905,780.70	1,392,886.00	-26.9%
4) Other Local Revenue		8600-8799	1,078,058.67	1,016,804.00	-5.7%
5) TOTAL, REVENUES			26,281,307.43	25,041,031.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,423,713.32	8,370,308.00	-0.6%
3) Employee Benefits		3000-3999	4,883,296.14	4,882,689.00	0.0%
4) Books and Supplies		4000-4999	10,931,888.05	10,092,413.00	-7.7%
5) Services and Other Operating Expenditures		5000-5999	349,616.37	443,378.00	26.8%
6) Capital Outlay		6000-6999	822,293.13	2,109,636.00	156.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	943,138.09	775,607.00	-17.8%
9) TOTAL, EXPENDITURES			26,353,945.10	26,674,031.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,637.67)	(1,633,000.00)	2148.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	306,718.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			306,718.21	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			234,080.54	(1,633,000.00)	-797.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,924,685.46	10,158,766.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,924,685.46	10,158,766.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,924,685.46	10,158,766.00	2.4%
2) Ending Balance, June 30 (E + F1e)			10,158,766.00	8,525,766.00	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,356.00	0.00	-100.0%
Stores		9712	93,266.46	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,058,143.54	8,525,766.00	-15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,340,096.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	7,356.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,694,165.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	35,683.12		
6) Stores		9320	93,266.46		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			14,170,566.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	656,367.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,355,433.78		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,011,800.93		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,158,766.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	21,483,564.71	20,939,574.00	-2.5%
Donated Food Commodities		8221	1,813,903.35	1,691,767.00	-6.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,297,468.06	22,631,341.00	-2.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,427,558.70	1,392,886.00	-2.4%
All Other State Revenue		8590	478,222.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,905,780.70	1,392,886.00	-26.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	923,992.86	880,804.00	-4.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	118,017.82	105,000.00	-11.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	36,047.99	31,000.00	-14.0%
TOTAL, OTHER LOCAL REVENUE			1,078,058.67	1,016,804.00	-5.7%
TOTAL, REVENUES			26,281,307.43	25,041,031.00	-4.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,200,911.60	6,989,178.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	766,833.54	867,170.00	13.1%
Clerical, Technical and Office Salaries		2400	455,968.18	513,960.00	12.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,423,713.32	8,370,308.00	-0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,883,482.17	1,654,240.00	-12.2%
OASDI/Medicare/Alternative		3301-3302	625,045.95	628,733.00	0.6%
Health and Welfare Benefits		3401-3402	2,269,468.61	2,495,087.00	9.9%
Unemployment Insurance		3501-3502	4,183.32	4,186.00	0.1%
Workers' Compensation		3601-3602	101,116.09	100,443.00	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,883,296.14	4,882,689.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	587,526.00	987,445.00	68.1%
Noncapitalized Equipment		4400	120,218.11	72,950.00	-39.3%
Food		4700	10,224,143.94	9,032,018.00	-11.7%
TOTAL, BOOKS AND SUPPLIES			10,931,888.05	10,092,413.00	-7.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	43,307.45	36,774.00	-15.1%
Dues and Memberships		5300	5,966.10	8,500.00	42.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,253.92	8,000.00	27.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,003.09	42,904.00	65.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,703.42	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	236,531.10	338,425.00	43.1%
Communications		5900	26,851.29	8,775.00	-67.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			349,616.37	443,378.00	26.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	792,311.80	1,184,721.00	49.5%
Equipment		6400	11,264.85	875,000.00	7667.5%
Equipment Replacement		6500	18,716.48	49,915.00	166.7%
TOTAL, CAPITAL OUTLAY			822,293.13	2,109,636.00	156.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	943,138.09	775,607.00	-17.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			943,138.09	775,607.00	-17.8%
TOTAL, EXPENDITURES			26,353,945.10	26,674,031.00	1.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	33,724.21	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	272,994.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			306,718.21	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			306,718.21	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,297,468.06	22,631,341.00	-2.9%
3) Other State Revenue		8300-8599	1,905,780.70	1,392,886.00	-26.9%
4) Other Local Revenue		8600-8799	1,078,058.67	1,016,804.00	-5.7%
5) TOTAL, REVENUES			26,281,307.43	25,041,031.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		24,570,139.65	23,755,538.00	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		943,138.09	775,607.00	-17.8%
8) Plant Services	8000-8999		840,667.36	2,142,886.00	154.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,353,945.10	26,674,031.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(72,637.67)	(1,633,000.00)	2148.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	306,718.21	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			306,718.21	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			234,080.54	(1,633,000.00)	-797.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,924,685.46	10,158,766.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,924,685.46	10,158,766.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,924,685.46	10,158,766.00	2.4%
2) Ending Balance, June 30 (E + F1e)			10,158,766.00	8,525,766.00	-16.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	7,356.00	0.00	-100.0%
Stores		9712	93,266.46	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,058,143.54	8,525,766.00	-15.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,967,616.54	3,351,239.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	3,588,716.00	4,672,716.00
5330	Child Nutrition: Summer Food Service Program Operations	501,811.00	501,811.00
Total, Restricted Balance		10,058,143.54	8,525,766.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,283.18	2,000.00	55.9%
5) TOTAL, REVENUES			1,283.18	2,000.00	55.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,511.21	0.00	-100.0%
6) Capital Outlay		6000-6999	1,929.15	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,440.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,157.18)	2,000.00	-121.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,157.18)	2,000.00	-121.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,157.18	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,157.18	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,157.18	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	2,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	2,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	265.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13.59		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			279.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	279.25		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			279.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,283.18	2,000.00	55.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283.18	2,000.00	55.9%
TOTAL, REVENUES			1,283.18	2,000.00	55.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,511.21	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,511.21	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,929.15	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,929.15	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,440.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,283.18	2,000.00	55.9%
5) TOTAL, REVENUES			1,283.18	2,000.00	55.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		10,440.36	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,440.36	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,157.18)	2,000.00	-121.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,157.18)	2,000.00	-121.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,157.18	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,157.18	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,157.18	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	2,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	2,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	237,036.94	200,000.00	-15.6%
5) TOTAL, REVENUES			237,036.94	200,000.00	-15.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			237,036.94	200,000.00	-15.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			237,036.94	200,000.00	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,074,836.46	12,311,873.40	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,074,836.46	12,311,873.40	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,074,836.46	12,311,873.40	2.0%
2) Ending Balance, June 30 (E + F1e)			12,311,873.40	12,511,873.40	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,311,873.40	12,511,873.40	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,242,369.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	69,503.63		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			12,311,873.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			12,311,873.40		

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	237,036.94	200,000.00	-15.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			237,036.94	200,000.00	-15.6%
TOTAL, REVENUES			237,036.94	200,000.00	-15.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	237,036.94	200,000.00	-15.6%
5) TOTAL, REVENUES			237,036.94	200,000.00	-15.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			237,036.94	200,000.00	-15.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			237,036.94	200,000.00	-15.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,074,836.46	12,311,873.40	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,074,836.46	12,311,873.40	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,074,836.46	12,311,873.40	2.0%
2) Ending Balance, June 30 (E + F1e)			12,311,873.40	12,511,873.40	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,311,873.40	12,511,873.40	1.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.11	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(0.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.11	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.11	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.11	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.11		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.11	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.11	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.11	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.11	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.11	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(0.11)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.11)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.11	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.11	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.11	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,258,502.13	2,200,000.00	-64.8%
5) TOTAL, REVENUES			6,258,502.13	2,200,000.00	-64.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	482,590.97	526,463.00	9.1%
6) Capital Outlay		6000-6999	44,694.00	639,000.00	1329.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			527,284.97	1,165,463.00	121.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,731,217.16	1,034,537.00	-81.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,731,217.16	1,034,537.00	-81.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,618,522.99	26,349,740.15	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,618,522.99	26,349,740.15	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,618,522.99	26,349,740.15	27.8%
2) Ending Balance, June 30 (E + F1e)			26,349,740.15	27,384,277.15	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,349,740.15	27,384,277.15	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,210,072.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	349,328.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.11		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,559,401.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	34,159.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	175,502.33		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			209,661.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,349,740.15		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	438,144.77	200,000.00	-54.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	5,820,239.86	2,000,000.00	-65.6%
Other Local Revenue All Other Local Revenue		8699	117.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,258,502.13	2,200,000.00	-64.8%
TOTAL, REVENUES			6,258,502.13	2,200,000.00	-64.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	122,760.21	122,649.00	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	174,607.20	60,000.00	-65.6%
Professional/Consulting Services and Operating Expenditures		5800	185,223.56	343,814.00	85.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			482,590.97	526,463.00	9.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	44,694.00	639,000.00	1329.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,694.00	639,000.00	1329.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			527,284.97	1,165,463.00	121.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,258,502.13	2,200,000.00	-64.8%
5) TOTAL, REVENUES			6,258,502.13	2,200,000.00	-64.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		527,284.97	1,165,463.00	121.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			527,284.97	1,165,463.00	121.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,731,217.16	1,034,537.00	-81.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,731,217.16	1,034,537.00	-81.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,618,522.99	26,349,740.15	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,618,522.99	26,349,740.15	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,618,522.99	26,349,740.15	27.8%
2) Ending Balance, June 30 (E + F1e)			26,349,740.15	27,384,277.15	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,349,740.15	27,384,277.15	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	26,349,740.15	27,384,277.15
Total, Restricted Balance		26,349,740.15	27,384,277.15

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,250.95	52,503.00	0.5%
5) TOTAL, REVENUES			52,250.95	52,503.00	0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,250.95	52,503.00	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,250.95	52,503.00	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,661,702.97	2,713,953.92	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,661,702.97	2,713,953.92	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,661,702.97	2,713,953.92	2.0%
2) Ending Balance, June 30 (E + F1e)			2,713,953.92	2,766,456.92	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,713,953.92	2,766,456.92	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,698,632.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,320.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,713,953.92		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,713,953.92		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	52,250.95	52,503.00	0.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,250.95	52,503.00	0.5%
TOTAL, REVENUES			52,250.95	52,503.00	0.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,250.95	52,503.00	0.5%
5) TOTAL, REVENUES			52,250.95	52,503.00	0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,250.95	52,503.00	0.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,250.95	52,503.00	0.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,661,702.97	2,713,953.92	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,661,702.97	2,713,953.92	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,661,702.97	2,713,953.92	2.0%
2) Ending Balance, June 30 (E + F1e)			2,713,953.92	2,766,456.92	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,713,953.92	2,766,456.92	1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
7710	State School Facilities Projects	2,713,953.92	2,766,456.92
Total, Restricted Balance		2,713,953.92	2,766,456.92

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	697,530.65	300,000.00	-57.0%
5) TOTAL, REVENUES			697,530.65	300,000.00	-57.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	138,262.93	207,649.00	50.2%
5) Services and Other Operating Expenditures		5000-5999	1,269,206.91	1,397,468.00	10.1%
6) Capital Outlay		6000-6999	5,058,476.29	5,927,153.00	17.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	247,627.67	247,628.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,713,573.80	7,779,898.00	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,016,043.15)	(7,479,898.00)	24.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,413,190.32	0.00	-100.0%
b) Transfers Out		7600-7629	3,502,636.32	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,910,554.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,105,489.15)	(7,479,898.00)	576.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,094,145.80	26,988,656.65	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,094,145.80	26,988,656.65	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,094,145.80	26,988,656.65	-3.9%
2) Ending Balance, June 30 (E + F1e)			26,988,656.65	19,508,758.65	-27.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,988,656.65	19,508,758.65	-27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	23,527,598.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	147,836.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,183,827.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			28,859,261.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,870,605.29		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,870,605.29		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			26,988,656.65		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	529,281.86	300,000.00	-43.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	168,248.79	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			697,530.65	300,000.00	-57.0%
TOTAL, REVENUES			697,530.65	300,000.00	-57.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	135,614.81	105,000.00	-22.6%
Noncapitalized Equipment		4400	2,648.12	102,649.00	3776.3%
TOTAL, BOOKS AND SUPPLIES			138,262.93	207,649.00	50.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	165,411.27	723,279.00	337.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,103,795.64	674,189.00	-38.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,269,206.91	1,397,468.00	10.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,316,172.99	1,447,676.00	10.0%
Buildings and Improvements of Buildings		6200	3,527,411.94	3,967,617.00	12.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	81,890.51	511,860.00	525.1%
Equipment Replacement		6500	133,000.85	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			5,058,476.29	5,927,153.00	17.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	247,627.67	247,628.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			247,627.67	247,628.00	0.0%
TOTAL, EXPENDITURES			6,713,573.80	7,779,898.00	15.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	8,413,190.32	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,413,190.32	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,502,636.32	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,502,636.32	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,910,554.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	697,530.65	300,000.00	-57.0%
5) TOTAL, REVENUES			697,530.65	300,000.00	-57.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,465,946.13	7,532,270.00	16.5%
9) Other Outgo	9000-9999	Except 7600-7699	247,627.67	247,628.00	0.0%
10) TOTAL, EXPENDITURES			6,713,573.80	7,779,898.00	15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,016,043.15)	(7,479,898.00)	24.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,413,190.32	0.00	-100.0%
b) Transfers Out		7600-7629	3,502,636.32	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,910,554.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,105,489.15)	(7,479,898.00)	576.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,094,145.80	26,988,656.65	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,094,145.80	26,988,656.65	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,094,145.80	26,988,656.65	-3.9%
2) Ending Balance, June 30 (E + F1e)			26,988,656.65	19,508,758.65	-27.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,988,656.65	19,508,758.65	-27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	26,988,656.65	19,508,758.65
Total, Restricted Balance		26,988,656.65	19,508,758.65

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,443,397.58	69,981.00	-98.9%
5) TOTAL, REVENUES			6,443,397.58	69,981.00	-98.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,990.18	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	25,143.46	3,023,000.00	11923.0%
6) Capital Outlay		6000-6999	51,718.58	3,000,000.00	5700.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,433,894.91	2,450,450.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,544,747.13	8,473,450.00	233.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,898,650.45	(8,403,469.00)	-315.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	8,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	8,000,000.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,898,650.45	(403,469.00)	-110.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,483,998.59	32,382,649.04	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,483,998.59	32,382,649.04	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,483,998.59	32,382,649.04	13.7%
2) Ending Balance, June 30 (E + F1e)			32,382,649.04	31,979,180.04	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	32,382,649.04	31,979,180.04	-1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,637,794.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	30,839,960.80		
3) Accounts Receivable		9200	10,557.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			32,488,312.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	105,663.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			105,663.11		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			32,382,649.04		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	486,893.09	65,000.00	-86.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,956,504.49	4,981.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,443,397.58	69,981.00	-98.9%
TOTAL, REVENUES			6,443,397.58	69,981.00	-98.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,273.85	0.00	-100.0%
Noncapitalized Equipment		4400	15,716.33	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			33,990.18	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	3,000,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	23,943.46	23,000.00	-3.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,143.46	3,023,000.00	11923.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	51,718.58	3,000,000.00	5700.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,718.58	3,000,000.00	5700.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,098,894.91	1,030,450.00	-6.2%
Other Debt Service - Principal		7439	1,335,000.00	1,420,000.00	6.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,433,894.91	2,450,450.00	0.7%
TOTAL, EXPENDITURES			2,544,747.13	8,473,450.00	233.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	8,000,000.00	New
(c) TOTAL, SOURCES			0.00	8,000,000.00	New
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	8,000,000.00	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,443,397.58	69,981.00	-98.9%
5) TOTAL, REVENUES			6,443,397.58	69,981.00	-98.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		110,852.22	6,023,000.00	5333.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,433,894.91	2,450,450.00	0.7%
10) TOTAL, EXPENDITURES			2,544,747.13	8,473,450.00	233.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,898,650.45	(8,403,469.00)	-315.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	8,000,000.00	New
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	8,000,000.00	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,898,650.45	(403,469.00)	-110.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	28,483,998.59	32,382,649.04	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,483,998.59	32,382,649.04	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,483,998.59	32,382,649.04	13.7%
2) Ending Balance, June 30 (E + F1e)			32,382,649.04	31,979,180.04	-1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	32,382,649.04	31,979,180.04	-1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	101,969.21	129,343.00	26.8%
4) Other Local Revenue		8600-8799	17,160,782.60	14,683,550.00	-14.4%
5) TOTAL, REVENUES			17,262,751.81	14,812,893.00	-14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,404,263.76	17,366,056.00	20.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,404,263.76	17,366,056.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,858,488.05	(2,553,163.00)	-189.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,858,488.05	(2,553,163.00)	-189.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,400,794.37	20,259,282.42	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,400,794.37	20,259,282.42	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,400,794.37	20,259,282.42	16.4%
2) Ending Balance, June 30 (E + F1e)			20,259,282.42	17,706,119.42	-12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,259,282.42	17,706,119.42	-12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,259,282.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,259,282.42		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			20,259,282.42		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	101,969.21	129,343.00	26.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			101,969.21	129,343.00	26.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,289,577.45	13,177,630.00	-7.8%
Unsecured Roll		8612	1,038,735.49	832,112.00	-19.9%
Prior Years' Taxes		8613	21,573.61	19,935.00	-7.6%
Supplemental Taxes		8614	1,394,740.01	437,009.00	-68.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	148,460.23	167,236.00	12.6%
Interest		8660	267,695.81	49,628.00	-81.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,160,782.60	14,683,550.00	-14.4%
TOTAL, REVENUES			17,262,751.81	14,812,893.00	-14.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	9,070,000.00	9,716,800.00	7.1%
Bond Interest and Other Service Charges		7434	5,334,263.76	7,649,256.00	43.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,404,263.76	17,366,056.00	20.6%
TOTAL, EXPENDITURES			14,404,263.76	17,366,056.00	20.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	101,969.21	129,343.00	26.8%
4) Other Local Revenue		8600-8799	17,160,782.60	14,683,550.00	-14.4%
5) TOTAL, REVENUES			17,262,751.81	14,812,893.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	14,404,263.76	17,366,056.00	20.6%
10) TOTAL, EXPENDITURES			14,404,263.76	17,366,056.00	20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,858,488.05	(2,553,163.00)	-189.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,858,488.05	(2,553,163.00)	-189.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,400,794.37	20,259,282.42	16.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,400,794.37	20,259,282.42	16.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,400,794.37	20,259,282.42	16.4%
2) Ending Balance, June 30 (E + F1e)			20,259,282.42	17,706,119.42	-12.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,259,282.42	17,706,119.42	-12.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	20,259,282.42	17,706,119.42
Total, Restricted Balance		20,259,282.42	17,706,119.42

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,713,267.94	3,786,364.00	2.0%
5) TOTAL, REVENUES			3,713,267.94	3,786,364.00	2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	230,434.88	232,309.00	0.8%
3) Employee Benefits		3000-3999	95,988.56	105,331.00	9.7%
4) Books and Supplies		4000-4999	6,323.53	12,132.00	91.9%
5) Services and Other Operating Expenses		5000-5999	2,388,555.28	2,939,435.00	23.1%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,721,302.25	3,289,207.00	20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			991,965.69	497,157.00	-49.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			991,965.69	497,157.00	-49.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,728,607.20	6,720,572.89	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,728,607.20	6,720,572.89	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,728,607.20	6,720,572.89	17.3%
2) Ending Net Position, June 30 (E + F1e)			6,720,572.89	7,217,729.89	7.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,720,572.89	7,217,729.89	7.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,863,361.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	150,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,303.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,512,537.62		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			12,582,202.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	5,821,468.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	40,161.12		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,861,629.69		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			6,720,572.89		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	173,813.15	100,000.00	-42.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,512,537.62	3,654,782.00	4.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	26,917.17	31,582.00	17.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,713,267.94	3,786,364.00	2.0%
TOTAL, REVENUES			3,713,267.94	3,786,364.00	2.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	141,304.08	141,608.00	0.2%
Clerical, Technical and Office Salaries		2400	89,130.80	90,701.00	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			230,434.88	232,309.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,621.22	48,165.00	15.7%
OASDI/Medicare/Alternative		3301-3302	16,539.78	17,771.00	7.4%
Health and Welfare Benefits		3401-3402	34,947.12	36,491.00	4.4%
Unemployment Insurance		3501-3502	115.25	116.00	0.7%
Workers' Compensation		3601-3602	2,765.19	2,788.00	0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,988.56	105,331.00	9.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	137.04	600.00	337.8%
Materials and Supplies		4300	5,254.26	7,532.00	43.4%
Noncapitalized Equipment		4400	932.23	4,000.00	329.1%
TOTAL, BOOKS AND SUPPLIES			6,323.53	12,132.00	91.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,204.33	2,499.00	107.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	169,375.00	250,000.00	47.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	550.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,217,425.95	2,686,936.00	21.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,388,555.28	2,939,435.00	23.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,721,302.25	3,289,207.00	20.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,713,267.94	3,786,364.00	2.0%
5) TOTAL, REVENUES			3,713,267.94	3,786,364.00	2.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,721,302.25	3,289,207.00	20.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,721,302.25	3,289,207.00	20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			991,965.69	497,157.00	-49.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			991,965.69	497,157.00	-49.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,728,607.20	6,720,572.89	17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,728,607.20	6,720,572.89	17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,728,607.20	6,720,572.89	17.3%
2) Ending Net Position, June 30 (E + F1e)			6,720,572.89	7,217,729.89	7.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	6,720,572.89	7,217,729.89	7.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	6,720,572.89	7,217,729.89
Total, Restricted Net Position		6,720,572.89	7,217,729.89

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,628,709.10	14,489,916.00	36.3%
5) TOTAL, REVENUES			10,628,709.10	14,489,916.00	36.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	260,726.78	5,267,300.00	1920.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			260,726.78	5,267,300.00	1920.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,367,982.32	9,222,616.00	-11.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			23,867,982.32	9,222,616.00	-61.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	43,132,808.06	67,000,790.38	55.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,132,808.06	67,000,790.38	55.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,132,808.06	67,000,790.38	55.3%
2) Ending Net Position, June 30 (E + F1e)			67,000,790.38	76,223,406.38	13.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	67,000,790.38	76,223,406.38	13.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,396.83		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	14,602,275.93		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	52,384,081.45		
3) Accounts Receivable		9200	36.17		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			67,000,790.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			67,000,790.38		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,942,477.66	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,490,312.44	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	7,195,919.00	14,489,916.00	101.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,628,709.10	14,489,916.00	36.3%
TOTAL, REVENUES			10,628,709.10	14,489,916.00	36.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	260,726.78	5,267,300.00	1920.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			260,726.78	5,267,300.00	1920.2%
TOTAL, EXPENSES			260,726.78	5,267,300.00	1920.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	13,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			13,500,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			13,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,628,709.10	14,489,916.00	36.3%
5) TOTAL, REVENUES			10,628,709.10	14,489,916.00	36.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		260,726.78	5,267,300.00	1920.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			260,726.78	5,267,300.00	1920.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,367,982.32	9,222,616.00	-11.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	13,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			13,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			23,867,982.32	9,222,616.00	-61.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	43,132,808.06	67,000,790.38	55.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			43,132,808.06	67,000,790.38	55.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			43,132,808.06	67,000,790.38	55.3%
2) Ending Net Position, June 30 (E + F1e)			67,000,790.38	76,223,406.38	13.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	67,000,790.38	76,223,406.38	13.8%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	34,943.62	34,877.72	35,725.70	33,992.58	33,884.00	34,935.91
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	34,943.62	34,877.72	35,725.70	33,992.58	33,884.00	34,935.91
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	0.89	0.90	0.89	6.13	6.13	6.13
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.09	0.09	0.09			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	5.20	5.06	5.20			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.18	6.05	6.18	6.13	6.13	6.13
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	34,949.80	34,883.77	35,731.88	33,998.71	33,890.13	34,942.04
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	59,340,011.00	1.00	59,340,012.00			59,340,012.00
Work in Progress	11,306,973.00	1.00	11,306,974.00	3,782,277.00	9,363.00	15,079,888.00
Total capital assets not being depreciated	70,646,984.00	2.00	70,646,986.00	3,782,277.00	9,363.00	74,419,900.00
Capital assets being depreciated:						
Land Improvements	70,186,076.00		70,186,076.00	4,683,857.00		74,869,933.00
Buildings	667,873,102.00		667,873,102.00	1,420,296.00	0.00	669,293,398.00
Equipment	66,573,000.00	(1.00)	66,572,999.00	9,194,071.00	806,927.00	74,960,143.00
Total capital assets being depreciated	804,632,178.00	(1.00)	804,632,177.00	15,298,224.00	806,927.00	819,123,474.00
Accumulated Depreciation for:						
Land Improvements	(43,601,277.00)	1.00	(43,601,276.00)	(2,291,547.00)		(45,892,823.00)
Buildings	(239,934,003.00)		(239,934,003.00)	(15,219,733.00)		(255,153,736.00)
Equipment	(49,657,719.00)		(49,657,719.00)	(4,791,510.00)	(236,067.00)	(54,213,162.00)
Total accumulated depreciation	(333,192,999.00)	1.00	(333,192,998.00)	(22,302,790.00)	(236,067.00)	(355,259,721.00)
Total capital assets being depreciated, net	471,439,179.00	0.00	471,439,179.00	(7,004,566.00)	570,860.00	463,863,753.00
Governmental activity capital assets, net	542,086,163.00	2.00	542,086,165.00	(3,222,289.00)	580,223.00	538,283,653.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.30%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$254,338,271.57
	Appropriations Subject to Limit	\$254,338,271.57
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	4.33%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 18, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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For School District:

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E-mail Address

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I, Part A, Basic Grants Low-Income & Neglected	Special Education IDEA Basic Local Assistance	Special Education IDEA Private School ISPs	Special Education IDEA Preschool Grants	Special Education IDEA Mental Health ADA	Special Education IDEA Preschool Staff Development	Special Education IDEA Early Intervention Grants
FEDERAL CATALOG NUMBER	84.01	84.027	84.027	84.173	84.027A	84.173A	84.181
RESOURCE CODE	3010	3310	3311	3315	3327	3345	3385
REVENUE OBJECT	8290	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	4,039,449.90						
2. a. Current Year Award	13,924,482.00	6,676,215.00	0.00	164,866.00	411,978.00	1,355.00	129,885.00
b. Transferability (ESSA)		(4,265.00)	4,265.00				
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	13,924,482.00	6,671,950.00	4,265.00	164,866.00	411,978.00	1,355.00	129,885.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	17,963,931.90	6,671,950.00	4,265.00	164,866.00	411,978.00	1,355.00	129,885.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	(1,921,029.36)						
6. Cash Received in Current Year	16,524,197.00		0.00		293,437.00		(64,942.00)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	14,603,167.64	0.00	0.00	0.00	293,437.00	0.00	(64,942.00)
EXPENDITURES							
9. Donor-Authorized Expenditures	14,711,915.42	6,671,950.00	4,265.00	164,866.00	411,978.00	1,355.00	129,885.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	14,711,915.42	6,671,950.00	4,265.00	164,866.00	411,978.00	1,355.00	129,885.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(108,747.78)	(6,671,950.00)	(4,265.00)	(164,866.00)	(118,541.00)	(1,355.00)	(194,827.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	108,747.78	6,676,215.00	0.00	164,866.00	118,541.00	1,355.00	194,827.00
14. Unused Grant Award Calculation (line 4 minus line 9)	3,252,016.48	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	3,252,016.48						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,711,915.42	6,676,215.00	0.00	164,866.00	411,978.00	1,355.00	129,885.00

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Special Education Alternative Dispute Resolution	Transitions Partnership Program	Carl Perkins	Adult Basic Ed & ELA	Adult Secondary Ed GED	Adult English Literacy & Civics Education	Title II, Part A Supporting Effective Instruction
FEDERAL CATALOG NUMBER	84.173A	84.126	84.048	84.002A	84.002	84.002	84.367
RESOURCE CODE	3395	3410	3550	3905	3913	3926	4035
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	1,015.00						1,555,745.19
2. a. Current Year Award	15,865.00	185,638.71	363,418.00	251,718.00	223,300.00	153,349.00	1,581,017.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	15,865.00	185,638.71	363,418.00	251,718.00	223,300.00	153,349.00	1,581,017.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	16,880.00	185,638.71	363,418.00	251,718.00	223,300.00	153,349.00	3,136,762.19
REVENUES							
5. Unearned Revenue Deferred from Prior Year							(204,447.02)
6. Cash Received in Current Year	0.00	42,890.50	64,889.18	109,450.07	100,485.10	72,063.00	845,747.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	42,890.50	64,889.18	109,450.07	100,485.10	72,063.00	641,299.98
EXPENDITURES							
9. Donor-Authorized Expenditures	16,880.00	185,638.71	335,203.61	251,718.00	223,300.00	153,349.00	1,561,193.20
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	16,880.00	185,638.71	335,203.61	251,718.00	223,300.00	153,349.00	1,561,193.20
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(16,880.00)	(142,748.21)	(270,314.43)	(142,267.93)	(122,814.90)	(81,286.00)	(919,893.22)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	16,880.00	142,748.21	270,314.43	142,267.93	122,814.90	81,286.00	919,893.22
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	28,214.39	0.00	0.00	0.00	1,575,568.99
15. If Carryover is allowed, enter line 14 amount here							1,575,568.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	16,880.00	185,638.71	335,203.61	251,718.00	223,300.00	153,349.00	1,561,193.20

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Student Support & Academic Enrichment Grants	Title III, Immigrant Student Program	Title III, English Learner Student Program	TOTAL
FEDERAL CATALOG NUMBER	84.424	84.365	84.365	
RESOURCE CODE	4127	4201	4203	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover		102,275.00	1,803,413.00	7,501,898.09
2. a. Current Year Award	976,257.00	70,419.00	1,110,180.00	26,239,942.71
b. Transferability (ESSA)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	976,257.00	70,419.00	1,110,180.00	26,239,942.71
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	976,257.00	172,694.00	2,913,593.00	33,741,840.80
REVENUES				
5. Unearned Revenue Deferred from Prior Year		11,801.00	302,156.48	(1,811,518.90)
6. Cash Received in Current Year	475,232.00	61,469.00	965,546.00	19,490,463.85
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	475,232.00	73,270.00	1,267,702.48	17,678,944.95
EXPENDITURES				
9. Donor-Authorized Expenditures	65,418.72	60,691.75	1,206,323.33	26,155,930.74
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	65,418.72	60,691.75	1,206,323.33	26,155,930.74
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	409,813.28	12,578.25	61,379.15	(8,476,985.79)
a. Unearned Revenue				0.00
b. Accounts Payable	409,813.28	12,578.25	61,379.15	483,770.68
c. Accounts Receivable				8,960,756.47
14. Unused Grant Award Calculation (line 4 minus line 9)	910,838.28	112,002.25	1,707,269.67	7,585,910.06
15. If Carryover is allowed, enter line 14 amount here				4,827,585.47
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	65,418.72	60,691.75	1,206,323.33	26,155,930.74

2018-19 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Education & Safety	After School Kids Code Grant	Career Technical Education Incentive Grant	Special Ed. Project Workability I LEA	Partnership Academy	Specialized Secondary Programs	TOTAL
RESOURCE CODE	6010	6011	6387	6520	7220	7370	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover			4,300,871.00		12,198.00	110,000.00	4,423,069.00
2. a. Current Year Award	4,490,528.00	115,000.00		344,005.00	75,600.00		5,025,133.00
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,490,528.00	115,000.00	0.00	344,005.00	75,600.00	0.00	5,025,133.00
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	4,490,528.00	115,000.00	4,300,871.00	344,005.00	87,798.00	110,000.00	9,448,202.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year			4,300,871.00				4,300,871.00
6. Cash Received in Current Year	4,041,474.59	46,000.00		258,003.75	49,998.00	82,500.00	4,477,976.34
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	4,041,474.59	46,000.00	4,300,871.00	258,003.75	49,998.00	82,500.00	8,778,847.34
EXPENDITURES							
9. Donor-Authorized Expenditures	4,487,120.00	0.00	3,091,405.00	344,005.00	75,653.00	93,766.00	8,091,949.00
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	4,487,120.00	0.00	3,091,405.00	344,005.00	75,653.00	93,766.00	8,091,949.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(445,645.41)	46,000.00	1,209,466.00	(86,001.25)	(25,655.00)	(11,266.00)	686,898.34
a. Unearned Revenue		46,000.00	1,209,456.00		(25,655.00)		1,229,801.00
b. Accounts Payable							0.00
c. Accounts Receivable	445,645.41			86,001.25		11,266.00	542,912.66
14. Unused Grant Award Calculation (line 4 minus line 9)	3,408.00	115,000.00	1,209,466.00	0.00	12,145.00	16,234.00	1,356,253.00
15. If Carryover is allowed, enter line 14 amount here			1,209,466.00		12,145.00		1,221,611.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,487,120.00	0.00	3,091,415.00	344,005.00	75,653.00	93,766.00	8,091,959.00

2018-19 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Every 15	TOTAL
RESOURCE CODE	9315	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments	(50.00)	(50.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(50.00)	(50.00)
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	(50.00)	(50.00)
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	(50.00)	(50.00)
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

2018-19 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	365,951.00	365,951.00
2. a. Current Year Award	866,379.20	866,379.20
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	866,379.20	866,379.20
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,232,330.20	1,232,330.20
REVENUES		
5. Cash Received in Current Year	866,379.20	866,379.20
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	866,379.20	866,379.20
EXPENDITURES		
10. Donor-Authorized Expenditures	609,891.91	609,891.91
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	609,891.91	609,891.91
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	622,438.29	622,438.29

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	California Clean Energy Jobs Act	Fund 11 CalWorks Adult Ed	Fund 11 Adult Ed Block Grant	Special Education Apportionment	Special Education Mental Health Services	Employee Professional Dev'l Block Grant	College Readiness Block Grant
RESOURCE CODE	6230	637123	6391	6500	6512	7311	7338
REVENUE OBJECT	8590	8590	Various	8311	8590	8590	8590
LOCAL DESCRIPTION (if any)			0000/AEB3/AEB4				
AWARD							
1. Prior Year Restricted Ending Balance	1,850,997.07	50,383.06	51,692.00	74,433.00			847,037.31
2. a. Current Year Award		147,506.87	1,315,000.00	20,221,940.00	2,203,885.00	298,200.00	
b. Other Adjustments		9,372.07	35,108.00				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	156,878.94	1,350,108.00	20,221,940.00	2,203,885.00	298,200.00	0.00
3. Required Matching Funds/Other		154,510.94	40,122.00				
4. Total Available Award (sum lines 1, 2c, & 3)	1,850,997.07	361,772.94	1,441,922.00	20,296,373.00	2,203,885.00	298,200.00	847,037.31
REVENUES							
5. Cash Received in Current Year		6,653.57	911,774.64	20,221,940.00	1,675,813.00	298,200.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	150,225.37	438,333.36	0.00	528,072.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	150,225.37	438,333.36	0.00	528,072.00	0.00	0.00
8. Contributed Matching Funds		154,510.94	40,122.00				
9. Total Available (sum lines 5, 7c, & 8)	0.00	311,389.88	1,390,230.00	20,221,940.00	2,203,885.00	298,200.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,850,997.07	143,781.94	1,199,753.00	20,184,138.69	2,203,885.00		847,037.31
11. Non Donor-Authorized Expenditures				31,276,899.54			
12. Total Expenditures (line 10 plus line 11)	1,850,997.07	143,781.94	1,199,753.00	51,461,038.23	2,203,885.00	0.00	847,037.31
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	217,991.00	242,169.00	112,234.31	0.00	298,200.00	0.00

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Low-Performing Students Block Grant	TOTAL
RESOURCE CODE	7510	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		2,874,542.44
2. a. Current Year Award	1,191,543.00	25,378,074.87
b. Other Adjustments		44,480.07
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,191,543.00	25,422,554.94
3. Required Matching Funds/Other		194,632.94
4. Total Available Award (sum lines 1, 2c, & 3)	1,191,543.00	28,491,730.32
REVENUES		
5. Cash Received in Current Year	595,772.00	23,710,153.21
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	595,771.00	1,712,401.73
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	595,771.00	1,712,401.73
8. Contributed Matching Funds		194,632.94
9. Total Available (sum lines 5, 7c, & 8)	1,191,543.00	25,617,187.88
EXPENDITURES		
10. Donor-Authorized Expenditures		26,429,593.01
11. Non Donor-Authorized Expenditures		31,276,899.54
12. Total Expenditures (line 10 plus line 11)	0.00	57,706,492.55
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	1,191,543.00	2,062,137.31

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		0.00
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	211,009,824.19	301	4,865.00	303	211,004,959.19	305	9,864,121.79		307	201,140,837.40	309
2000 - Classified Salaries	69,967,064.66	311	318,411.84	313	69,648,652.82	315	3,383,610.29		317	66,265,042.53	319
3000 - Employee Benefits	156,193,855.37	321	14,344,591.76	323	141,849,263.61	325	3,234,500.90		327	138,614,762.71	329
4000 - Books, Supplies Equip Replace. (6500)	23,074,872.00	331	258,142.20	333	22,816,729.80	335	5,322,058.46		337	17,494,671.34	339
5000 - Services. . . & 7300 - Indirect Costs	45,543,210.40	341	166,222.93	343	45,376,987.47	345	8,161,724.22		347	37,215,263.25	349
TOTAL					490,696,592.89	365	TOTAL			460,730,577.23	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)							Object	EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	165,993,467.50	375				
2.	Salaries of Instructional Aides Per EC 41011.	2100	14,221,267.41	380				
3.	STRS.	3101 & 3102	48,644,778.09	382				
4.	PERS.	3201 & 3202	3,601,578.88	383				
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	3,735,229.11	384				
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	30,138,855.62	385				
7.	Unemployment Insurance.	3501 & 3502	54,789.95	390				
8.	Workers' Compensation Insurance.	3601 & 3602	2,199,819.41	392				
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00					
10.	Other Benefits (EC 22310).	3901 & 3902	0.00	393				
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		268,589,785.97	395				
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00					
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396				
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396				
14.	TOTAL SALARIES AND BENEFITS.		268,589,785.97	397				
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.30%					
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')							

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	58.30%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	460,730,577.23
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	221,972,071.00	10,507,879.00	232,479,950.00		16,999,381.00	215,480,569.00	14,691,906.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	28,973,006.00	997,107.00	29,970,113.00		2,434,325.00	27,535,788.00	2,450,450.00
Capital Leases Payable	655,893.00		655,893.00		178,880.00	477,013.00	178,880.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,127,385.00		1,127,385.00		364,657.00	762,728.00	375,682.00
Net Pension Liability	393,158,092.00	57,976,226.00	451,134,318.00			451,134,318.00	
Total/Net OPEB Liability	122,194,704.00	714,706.00	122,909,410.00			122,909,410.00	
Compensated Absences Payable	2,139,120.00	191,490.00	2,330,610.00	49,062.00		2,379,672.00	
Governmental activities long-term liabilities	770,220,271.00	70,387,408.00	840,607,679.00	49,062.00	19,977,243.00	820,679,498.00	17,696,918.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	532,923,942.95
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	26,007,570.45
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	20,582.36
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,612,470.08
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	18,717,272.21
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	161,121.58
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				27,511,446.23
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	72,637.67
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				479,477,563.94

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		34,883.77
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,745.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	418,172,625.50	11,751.90
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	418,172,625.50	11,751.90
B. Required effort (Line A.2 times 90%)	376,355,362.95	10,576.71
C. Current year expenditures (Line I.E and Line II.B)	479,477,563.94	13,745.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	250,622,633.14		250,622,633.14			254,338,271.57
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	35,702.75		35,702.75			34,949.80
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	34,949.80		34,949.80	33,998.71		33,998.71
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			34,949.80			33,998.71
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	177,081.50		177,081.50	163,695.00		163,695.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	17,582,483.95		17,582,483.95	17,942,371.00		17,942,371.00
5. Unsecured Roll Taxes (Object 8042)	806,354.47		806,354.47	596,222.00		596,222.00
6. Prior Years' Taxes (Object 8043)	155,435.98		155,435.98	4,998.00		4,998.00
7. Supplemental Taxes (Object 8044)	1,277,974.36		1,277,974.36	1,123,645.00		1,123,645.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,505,815.21)		(4,505,815.21)	(4,427,643.00)		(4,427,643.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	29,836.57		29,836.57	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	33,042,664.95		33,042,664.95	2,537,802.00		2,537,802.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	48,566,016.57	0.00	48,566,016.57	17,941,090.00	0.00	17,941,090.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	48,566,016.57	0.00	48,566,016.57	17,941,090.00	0.00	17,941,090.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,025,262.64			4,360,844.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			4,025,262.64			4,360,844.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	357,056,015.00		357,056,015.00	387,592,303.00		387,592,303.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	357,056,015.00	0.00	357,056,015.00	387,592,303.00	0.00	387,592,303.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	520,510,060.24		520,510,060.24	488,748,134.00		488,748,134.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	3,181,824.40		3,181,824.40	2,250,000.00		2,250,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2018-19 Actual			2019-20 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			250,622,633.14			254,338,271.57
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9789			0.9728
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			254,338,271.57			256,945,951.00
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			48,566,016.57			17,941,090.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			4,193,976.00			4,079,845.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			209,797,517.64			243,365,705.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			209,797,517.64			243,365,705.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			1,589,063.46			1,208,514.99
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			50,155,080.03			19,149,604.99
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			208,208,454.18			242,157,190.01
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			50,155,080.03			
b. State Subventions (Line D8)			208,208,454.18			
c. Less: Excluded Appropriations (Line C23)			4,025,262.64			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			254,338,271.57			

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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 14,546,713.01
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 408,354,961.95

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.56%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	7,602,895.11
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	11,934,721.42
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	64,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,929,767.96
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	58.69
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,531,843.18
9. Carry-Forward Adjustment (Part IV, Line F)	628,180.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	22,160,023.91

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	307,275,765.30
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	77,494,517.17
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	33,971,230.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	168,500.72
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	20,582.36
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	24,517.72
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,857,246.65
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,341,877.04
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	192,017.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	52,277,197.32
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,825.89
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,050,447.65
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,315,990.20
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	24,588,513.88
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	511,580,229.03

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.21%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	4.33%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>21,531,843.18</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>736,181.24</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.23%) times Part III, Line B18); zero if negative	<u>628,180.73</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.23%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>628,180.73</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>628,180.73</u>

Approved indirect cost rate: 4.23%
Highest rate used in any program: 4.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	14,114,856.97	597,058.45	4.23%
01	3310	6,401,180.08	270,769.92	4.23%
01	3311	4,091.91	173.09	4.23%
01	3315	158,175.00	6,690.80	4.23%
01	3327	25,000.00	1,057.50	4.23%
01	3345	1,300.00	55.00	4.23%
01	3385	37,614.40	1,591.00	4.23%
01	3395	16,195.00	685.00	4.23%
01	3410	179,379.76	6,258.95	3.49%
01	3550	321,599.93	13,603.68	4.23%
01	4035	1,497,834.79	63,358.41	4.23%
01	4127	64,136.00	1,282.72	2.00%
01	4201	59,501.72	1,190.03	2.00%
01	4203	1,182,669.93	23,653.40	2.00%
01	5640	585,140.47	24,751.44	4.23%
01	6010	411,487.99	17,406.31	4.23%
01	6230	1,850,996.16	0.91	0.00%
01	6387	1,537,759.24	65,047.80	4.23%
01	6500	44,465,732.22	1,880,900.47	4.23%
01	6512	2,047,623.50	86,614.47	4.23%
01	6520	330,044.00	13,961.00	4.23%
01	7220	67,440.66	2,852.94	4.23%
01	7338	812,662.31	34,375.00	4.23%
01	7370	71,353.00	3,018.00	4.23%
01	7510	1,173,242.76	18,300.24	1.56%
11	6371	137,946.16	5,835.78	4.23%
11	6391	1,151,088.49	48,690.51	4.23%
12	5025	122,298.00	5,173.00	4.23%
12	6105	8,176,778.20	342,249.26	4.19%
13	5310	22,084,847.57	857,461.64	3.88%
13	5320	1,440,340.42	60,926.83	4.23%
13	5330	585,103.89	24,749.62	4.23%

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	4,849,043.29		4,850,913.19	9,699,956.48
2. State Lottery Revenue	8560	6,074,029.31		2,596,321.41	8,670,350.72
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,923,072.60	0.00	7,447,234.60	18,370,307.20
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	8,787,963.66			8,787,963.66
2. Classified Salaries	2000-2999	86,544.01			86,544.01
3. Employee Benefits	3000-3999	1,015,558.27			1,015,558.27
4. Books and Supplies	4000-4999	446,493.61		3,936,466.67	4,382,960.28
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	558,287.94			558,287.94
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	28,225.11			28,225.11
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		10,923,072.60	0.00	3,936,466.67	14,859,539.27
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	3,510,767.93	3,510,767.93
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	18,400,202.49	17,718,902.85	29,760,381.72	22,482,158.94	53,953,957.75	1,884.58	240,995.90
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,501.08	1,501.08	1,501.08	1,501.08	1,501.08	1,501.08	2,978.00
3100 Alternative Schools							
3200 Continuation Schools	41.87	41.87	41.87	41.87	41.87	41.87	
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	24.97	24.97	24.97	24.97	24.97	24.97	
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	175.84	175.84	175.84	175.84	175.84	175.84	143.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	1,743.76	1,743.76	1,743.76	1,743.76	1,743.76	1,743.76	3,121.00

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	494,538.31	0.00	494,538.31	22,899.40		517,437.71			
1110	Regular Education, K–12	244,896,276.06	122,741,042.11	367,637,318.17	17,023,297.10		384,660,615.27			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	6,421,178.08	3,417,232.44	9,838,410.52	455,563.61		10,293,974.13			
3300	Independent Study Centers	293,809.25	0.00	293,809.25	13,604.72		307,413.97			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	8,945,139.91	2,037,933.93	10,983,073.84	508,566.79		11,491,640.63			
4110	Regular Education, Adult	55,518.83	0.00	55,518.83	2,570.78		58,089.61			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	7,602,240.33	0.00	7,602,240.33	352,018.66		7,954,258.99			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	69,716,293.29	14,362,275.74	84,078,569.03	3,893,224.08		87,971,793.11			
6000	Regional Occupational Ctr/Prg (ROC/P)	1,039,181.73	0.00	1,039,181.73	48,118.89		1,087,300.62			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	161,771.58	0.00	161,771.58	7,490.77	169,262.35				
8100	Community Services	19,932.36	0.00	19,932.36	922.96	20,855.32				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					653,960.35	653,960.35			
----	Enterprise					24,517.72	24,517.72			
----	Facilities Acquisition & Construction					8,612,470.08	8,612,470.08			
----	Other Outgo					18,780,560.26	18,780,560.26			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	1,664,879.48	1,664,879.48
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(1,345,086.64)	(1,345,086.64)
----	Total General Fund and Charter Schools Funds Expenditures	339,645,879.73	142,558,484.22	482,204,363.95	22,648,070.60	28,071,508.41	532,923,942.96			

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	365,758.14	112,221.11	1,049.31	0.00	15,509.75	0.00	0.00			0.00	0.00	494,538.31
1110	Regular Education, K-12	244,422,912.49	95,514.36	13,704.58	350,654.48	2,164.57	0.00	9,828.75			1,496.83	0.00	244,896,276.06
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	4,413,501.22	20,649.12	19,521.93	816,366.02	902,674.77	0.00	0.00			248,465.02	0.00	6,421,178.08
3300	Independent Study Centers	293,809.25	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	293,809.25
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	7,505,648.08	874,469.95	170,415.38	392,486.54	0.00	0.00	0.00			2,119.96	0.00	8,945,139.91
4110	Regular Education, Adult	20,644.23	8,505.72	0.00	25,443.16	0.00	0.00	0.00			925.72	0.00	55,518.83
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,683,811.18	3,190,971.71	1,570,194.39	157,263.05	0.00	0.00	0.00			0.00	0.00	7,602,240.33
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	55,722,131.34	3,668,609.69	2,700.10	1,100.93	6,064,959.09	4,256,792.14	0.00			0.00	0.00	69,716,293.29
6000	ROC/P	915,993.15	122,004.96	0.00	1,183.62	0.00	0.00	0.00			0.00	0.00	1,039,181.73
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	2,449.61	0.00	0.00	0.00	0.00	0.00	158,671.97	650.00	0.00	0.00	0.00	161,771.58
8100	Community Services		0.00	0.00	0.00	0.00	0.00		19,932.36	0.00	0.00	0.00	19,932.36
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		316,346,658.69	8,092,946.62	1,777,585.69	1,744,497.80	6,985,308.18	4,256,792.14	168,500.72	20,582.36	0.00	253,007.53	0.00	339,645,879.73

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	76,064,309.06	46,446,779.26	229,953.79	122,741,042.11
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	2,121,680.81	1,295,551.63	0.00	3,417,232.44
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	1,265,306.17	772,627.76	0.00	2,037,933.93
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	8,910,349.96	5,440,883.67	11,042.11	14,362,275.74
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		88,361,646.00	53,955,842.32	240,995.90	142,558,484.22

Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,857,246.65
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	64,400.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	9,944,772.15
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	12,126,738.42
5	Total Central Administration Costs in General Fund and Charter Schools Funds	23,993,157.22
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	339,645,879.73
2	Total Allocated Costs (from Form PCR, Column 2, Total)	142,558,484.22
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	482,204,363.95
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	2,050,447.65
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	9,315,990.20
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	24,588,513.88
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	35,954,951.73
D. Total Direct Charged and Allocated Costs (B3 + C5)		518,159,315.68
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.63%

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	653,960.35				653,960.35
Enterprise (Objects 1000-5999, 6400, and 6500)		24,517.72			24,517.72
Facilities Acquisition & Construction (Objects 1000-6500)			8,612,470.08		8,612,470.08
Other Outgo (Objects 1000-7999)				18,780,560.26	18,780,560.26
Total Other Costs	653,960.35	24,517.72	8,612,470.08	18,780,560.26	28,071,508.41

Description	2018-19 Actual	2019-20 Budget	% Diff.
SELPA Name: Fontana Unified (FA)			
Date allocation plan approved by SELPA governance:	Jun-5, 2019		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	18,233,134.00	18,760,467.00	2.89%
2. Local Special Education Property Taxes			0.00%
3. Applicable Excess ERAF			0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	18,233,134.00	18,760,467.00	2.89%
B. COLA Apportionment	508,660.00		-100.00%
C. Growth Apportionment or Declining ADA Adjustment	(413,354.00)		-100.00%
D. Subtotal (Sum lines A.4, B, and C)	18,328,440.00	18,760,467.00	2.36%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
G. Low Incidence Apportionment	121,352.00	121,352.00	0.00%
H. Out of Home Care Apportionment	710,839.00	710,839.00	0.00%
I. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
J. Adjustment for NSS with Declining Enrollment			0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through J)	19,160,631.00	19,592,658.00	2.25%
L. Mental Health Apportionment	2,203,885.00	2,234,532.00	1.39%
M. Federal IDEA Local Assistance Grants - Preschool	7,235,298.00	7,235,298.00	0.00%
N. Federal IDEA - Section 619 Preschool	164,866.00	164,866.00	0.00%
O. Other Federal Discretionary Grants			0.00%
P. Other Adjustments			0.00%
Q. Total SELPA Revenues (Sum lines K through P)	28,764,680.00	29,227,354.00	1.61%
II. ALLOCATION TO SELPA MEMBERS			
Fontana Unified (FA00)	28,764,680.00	29,227,354.00	1.61%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.Q)	28,764,680.00	29,227,354.00	1.61%
Preparer Name: <u>Ryan Digiulio</u>			
Title: <u>Associate Superintendent, Business Services</u>			
Phone: <u>(909) 357-5000, ext. 29116</u>			

Current LEA: 36-67710-0000000 Fontana Unified		
Selected SELPA: FA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
FA	Fontana Unified	6/5/2019

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,468
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,580,096.02	0.00	120,359.04	9,538.80	1,591,219.64	6,820,846.55	16,249,281.66		27,371,341.71
2000-2999	Classified Salaries	1,721,561.48	0.00	34,681.73	0.00	781,482.94	5,305,550.00	3,996,670.96		11,839,947.11
3000-3999	Employee Benefits	2,369,372.24	0.00	86,332.10	4,482.60	1,268,386.97	6,570,744.85	10,845,517.32		21,144,836.08
4000-4999	Books and Supplies	847,547.26	0.00	0.00	0.00	12,621.54	74,478.18	145,135.86		1,079,782.84
5000-5999	Services and Other Operating Expenditures	1,549,286.02	0.00	1,201.25	119,885.00	7,918.82	3,012,513.76	3,589,852.95		8,280,657.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	4,260.00	0.00	0.00	0.00	0.00	0.00	0.00		4,260.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,072,123.02	0.00	242,574.12	133,906.40	3,661,629.91	21,784,133.34	34,826,458.75	0.00	69,720,825.54
7310	Transfers of Indirect Costs	87,299.47	0.00	0.00	1,591.00	6,745.80	7,675.74	2,165,445.19		2,268,757.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	14,362,275.62								14,362,275.62
	Total Indirect Costs and PCR Allocations	14,449,575.09	0.00	0.00	1,591.00	6,745.80	7,675.74	2,165,445.19	0.00	16,631,032.82
	TOTAL COSTS	23,521,698.11	0.00	242,574.12	135,497.40	3,668,375.71	21,791,809.08	36,991,903.94	0.00	86,351,858.36
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,432.54		11,432.54
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	376,012.71	1,780,502.70	2,489,187.95		4,645,703.36
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	206,590.27	904,331.31	963,076.69		2,073,998.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	28,582.25		28,582.25
5000-5999	Services and Other Operating Expenditures	16,195.00	0.00	0.00	0.00	1,300.00	410,920.50	16,913.92		445,329.42
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,195.00	0.00	0.00	0.00	583,902.98	3,095,754.51	3,509,193.35	0.00	7,205,045.84
7310	Transfers of Indirect Costs	685.00	0.00	0.00	0.00	6,745.80	1,057.50	277,201.96		285,690.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	685.00	0.00	0.00	0.00	6,745.80	1,057.50	277,201.96	0.00	285,690.26
	TOTAL BEFORE OBJECT 8980	16,880.00	0.00	0.00	0.00	590,648.78	3,096,812.01	3,786,395.31	0.00	7,490,736.10
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,490,736.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,580,096.02	0.00	120,359.04	9,538.80	1,591,219.64	6,820,846.55	16,237,849.12		27,359,909.17
2000-2999	Classified Salaries	1,721,561.48	0.00	34,681.73	0.00	405,470.23	3,525,047.30	1,507,483.01		7,194,243.75
3000-3999	Employee Benefits	2,369,372.24	0.00	86,332.10	4,482.60	1,061,796.70	5,666,413.54	9,882,440.63		19,070,837.81
4000-4999	Books and Supplies	847,547.26	0.00	0.00	0.00	12,621.54	74,478.18	116,553.61		1,051,200.59
5000-5999	Services and Other Operating Expenditures	1,533,091.02	0.00	1,201.25	119,885.00	6,618.82	2,601,593.26	3,572,939.03		7,835,328.38
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	4,260.00	0.00	0.00	0.00	0.00	0.00	0.00		4,260.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,055,928.02	0.00	242,574.12	133,906.40	3,077,726.93	18,688,378.83	31,317,265.40	0.00	62,515,779.70
7310	Transfers of Indirect Costs	86,614.47	0.00	0.00	1,591.00	0.00	6,618.24	1,888,243.23		1,983,066.94
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	14,362,275.62								14,362,275.62
	Total Indirect Costs and PCR Allocations	14,448,890.09	0.00	0.00	1,591.00	0.00	6,618.24	1,888,243.23	0.00	16,345,342.56
	TOTAL BEFORE OBJECT 8980	23,504,818.11	0.00	242,574.12	135,497.40	3,077,726.93	18,694,997.07	33,205,508.63	0.00	78,861,122.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									78,861,122.26
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	195,336.93	0.00		195,336.93
2000-2999	Classified Salaries	1,494,466.39	0.00	0.00	0.00	0.00	278,336.87	450,551.10		2,223,354.36
3000-3999	Employee Benefits	873,378.03	0.00	0.00	0.00	741.28	225,807.59	377,990.10		1,477,917.00
4000-4999	Books and Supplies	615,601.44	0.00	0.00	0.00	0.00	0.00	0.00		615,601.44
5000-5999	Services and Other Operating Expenditures	1,192,551.28	0.00	0.00	0.00	0.00	0.00	0.00		1,192,551.28
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	4,260.00	0.00	0.00	0.00	0.00	0.00	0.00		4,260.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,180,257.14	0.00	0.00	0.00	741.28	699,481.39	828,541.20	0.00	5,709,021.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,180,257.14	0.00	0.00	0.00	741.28	699,481.39	828,541.20	0.00	5,709,021.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									31,276,899.54
	TOTAL COSTS									36,985,920.55

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	73,043,953.15	35,436,390.78
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	73,043,953.15	35,436,390.78
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	4,694.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	4,694.00	

SELPA: Fontana Unified (FA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Expenditures by LEA (LE-CY) and the 2017-18 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: Fontana Unified (FA)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Fontana Unified (FA)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	86,351,858.36		
b. Less: Expenditures paid from federal sources	7,490,736.10		
c. Expenditures paid from state and local sources	78,861,122.26	73,043,953.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		73,043,953.15	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	78,861,122.26	73,043,953.15	5,817,169.11

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	86,351,858.36		
b. Less: Expenditures paid from federal sources	7,490,736.10		
c. Expenditures paid from state and local sources	78,861,122.26	73,043,953.15	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		73,043,953.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	78,861,122.26	73,043,953.15	
d. Special education unduplicated pupil count	4,468	4,694	
e. Per capita state and local expenditures (A2c/A2d)	17,650.21	15,561.13	2,089.08

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

SELPA: Fontana Unified (FA)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	36,985,920.55	35,436,390.78	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		35,436,390.78	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,985,920.55	35,436,390.78	1,549,529.77

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

	Actual FY 2018-19	Comparison Year FY 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	36,985,920.55	35,436,390.78	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		35,436,390.78	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,985,920.55	35,436,390.78	
b. Special education unduplicated pupil count	4,468	4,694	
c. Per capita local expenditures (B2a/B2b)	8,277.96	7,549.30	728.66

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Ryan Digiulio
Contact Name

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Title

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,468
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,487,677.00	0.00	415,151.00	9,539.00	1,597,485.00	7,017,940.00	17,448,266.00		28,976,058.00
2000-2999	Classified Salaries	1,511,998.00	0.00	0.00	0.00	857,221.00	5,418,979.00	3,790,195.00		11,578,393.00
3000-3999	Employee Benefits	1,945,101.00	0.00	157,627.00	3,223.00	1,083,900.00	5,703,495.00	8,996,642.00		17,889,988.00
4000-4999	Books and Supplies	828,737.00	0.00	0.00	0.00	14,848.00	99,615.00	204,862.00		1,148,062.00
5000-5999	Services and Other Operating Expenditures	789,865.00	0.00	500.00	115,798.00	6,809.00	3,039,749.00	4,848,097.00		8,800,818.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00		30,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,593,378.00	0.00	573,278.00	128,560.00	3,560,263.00	21,279,778.00	35,288,062.00	0.00	68,423,319.00
7310	Transfers of Indirect Costs	76,310.00	0.00	0.00	1,325.00	5,637.00	7,977.00	1,955,768.00		2,047,017.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	76,310.00	0.00	0.00	1,325.00	5,637.00	7,977.00	1,955,768.00	0.00	2,047,017.00
	TOTAL COSTS	7,669,688.00	0.00	573,278.00	129,885.00	3,565,900.00	21,287,755.00	37,243,830.00	0.00	70,470,336.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,487,677.00	0.00	415,151.00	9,539.00	1,597,485.00	7,017,940.00	12,882,008.00		24,409,800.00
2000-2999	Classified Salaries	1,511,998.00	0.00	0.00	0.00	752,874.00	5,418,979.00	3,672,660.00		11,356,511.00
3000-3999	Employee Benefits	1,945,101.00	0.00	157,627.00	3,223.00	1,028,972.00	5,703,495.00	7,044,691.00		15,883,109.00
4000-4999	Books and Supplies	828,737.00	0.00	0.00	0.00	14,848.00	99,615.00	133,548.00		1,076,748.00
5000-5999	Services and Other Operating Expenditures	774,538.00	0.00	500.00	115,798.00	5,500.00	2,628,649.00	4,841,097.00		8,366,082.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00		30,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,578,051.00	0.00	573,278.00	128,560.00	3,399,679.00	20,868,678.00	28,574,004.00	0.00	61,122,250.00
7310	Transfers of Indirect Costs	75,772.00	0.00	0.00	1,325.00	0.00	7,099.00	1,722,386.00		1,806,582.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	75,772.00	0.00	0.00	1,325.00	0.00	7,099.00	1,722,386.00	0.00	1,806,582.00
	TOTAL BEFORE OBJECT 8980	7,653,823.00	0.00	573,278.00	129,885.00	3,399,679.00	20,875,777.00	30,296,390.00	0.00	62,928,832.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									62,928,832.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	150,000.00	0.00		150,000.00
2000-2999	Classified Salaries	1,241,942.00	0.00	0.00	0.00	0.00	0.00	0.00		1,241,942.00
3000-3999	Employee Benefits	892,866.00	0.00	0.00	0.00	0.00	0.00	0.00		892,866.00
4000-4999	Books and Supplies	527,200.00	0.00	0.00	0.00	0.00	0.00	0.00		527,200.00
5000-5999	Services and Other Operating Expenditures	360,134.00	0.00	0.00	0.00	0.00	0.00	0.00		360,134.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00		30,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,052,142.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00	3,202,142.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,052,142.00	0.00	0.00	0.00	0.00	150,000.00	0.00	0.00	3,202,142.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									37,425,610.00
	TOTAL COSTS									40,627,752.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									4,468
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	2,580,096.02	0.00	120,359.04	9,538.80	1,591,219.64	6,820,846.55	16,249,281.66		27,371,341.71
2000-2999	Classified Salaries	1,721,561.48	0.00	34,681.73	0.00	781,482.94	5,305,550.00	3,996,670.96		11,839,947.11
3000-3999	Employee Benefits	2,369,372.24	0.00	86,332.10	4,482.60	1,268,386.97	6,570,744.85	10,845,517.32		21,144,836.08
4000-4999	Books and Supplies	847,547.26	0.00	0.00	0.00	12,621.54	74,478.18	145,135.86		1,079,782.84
5000-5999	Services and Other Operating Expenditures	1,549,286.02	0.00	1,201.25	119,885.00	7,918.82	3,012,513.76	3,589,852.95		8,280,657.80
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	4,260.00	0.00	0.00	0.00	0.00	0.00	0.00		4,260.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,072,123.02	0.00	242,574.12	133,906.40	3,661,629.91	21,784,133.34	34,826,458.75	0.00	69,720,825.54
7310	Transfers of Indirect Costs	87,299.47	0.00	0.00	1,591.00	6,745.80	7,675.74	2,165,445.19		2,268,757.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	14,362,275.62								14,362,275.62
	Total Indirect Costs	87,299.47	0.00	0.00	1,591.00	6,745.80	7,675.74	2,165,445.19	0.00	2,268,757.20
	TOTAL COSTS	9,159,422.49	0.00	242,574.12	135,497.40	3,668,375.71	21,791,809.08	36,991,903.94	0.00	71,989,582.74
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	11,432.54		11,432.54
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	376,012.71	1,780,502.70	2,489,187.95		4,645,703.36
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	206,590.27	904,331.31	963,076.69		2,073,998.27
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	28,582.25		28,582.25
5000-5999	Services and Other Operating Expenditures	16,195.00	0.00	0.00	0.00	1,300.00	410,920.50	16,913.92		445,329.42
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	16,195.00	0.00	0.00	0.00	583,902.98	3,095,754.51	3,509,193.35	0.00	7,205,045.84
7310	Transfers of Indirect Costs	685.00	0.00	0.00	0.00	6,745.80	1,057.50	277,201.96		285,690.26
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	685.00	0.00	0.00	0.00	6,745.80	1,057.50	277,201.96	0.00	285,690.26
	TOTAL BEFORE OBJECT 8980	16,880.00	0.00	0.00	0.00	590,648.78	3,096,812.01	3,786,395.31	0.00	7,490,736.10
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									7,490,736.10

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	2,580,096.02	0.00	120,359.04	9,538.80	1,591,219.64	6,820,846.55	16,237,849.12		27,359,909.17
2000-2999	Classified Salaries	1,721,561.48	0.00	34,681.73	0.00	405,470.23	3,525,047.30	1,507,483.01		7,194,243.75
3000-3999	Employee Benefits	2,369,372.24	0.00	86,332.10	4,482.60	1,061,796.70	5,666,413.54	9,882,440.63		19,070,837.81
4000-4999	Books and Supplies	847,547.26	0.00	0.00	0.00	12,621.54	74,478.18	116,553.61		1,051,200.59
5000-5999	Services and Other Operating Expenditures	1,533,091.02	0.00	1,201.25	119,885.00	6,618.82	2,601,593.26	3,572,939.03		7,835,328.38
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	4,260.00	0.00	0.00	0.00	0.00	0.00	0.00		4,260.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,055,928.02	0.00	242,574.12	133,906.40	3,077,726.93	18,688,378.83	31,317,265.40	0.00	62,515,779.70
7310	Transfers of Indirect Costs	86,614.47	0.00	0.00	1,591.00	0.00	6,618.24	1,888,243.23		1,983,066.94
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	14,362,275.62								14,362,275.62
	Total Indirect Costs	86,614.47	0.00	0.00	1,591.00	0.00	6,618.24	1,888,243.23	0.00	1,983,066.94
	TOTAL BEFORE OBJECT 8980	9,142,542.49	0.00	242,574.12	135,497.40	3,077,726.93	18,694,997.07	33,205,508.63	0.00	64,498,846.64
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									64,498,846.64
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	195,336.93	0.00		195,336.93
2000-2999	Classified Salaries	1,494,466.39	0.00	0.00	0.00	0.00	278,336.87	450,551.10		2,223,354.36
3000-3999	Employee Benefits	873,378.03	0.00	0.00	0.00	741.28	225,807.59	377,990.10		1,477,917.00
4000-4999	Books and Supplies	615,601.44	0.00	0.00	0.00	0.00	0.00	0.00		615,601.44
5000-5999	Services and Other Operating Expenditures	1,192,551.28	0.00	0.00	0.00	0.00	0.00	0.00		1,192,551.28
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	4,260.00	0.00	0.00	0.00	0.00	0.00	0.00		4,260.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	4,180,257.14	0.00	0.00	0.00	741.28	699,481.39	828,541.20	0.00	5,709,021.01
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	4,180,257.14	0.00	0.00	0.00	741.28	699,481.39	828,541.20	0.00	5,709,021.01
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									31,276,899.54
	TOTAL COSTS									36,985,920.55

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Fontana Unified (FA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2019-20 Budget by LEA (LB-B) and the 2018-19 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2019-20 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2019-20 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Fontana Unified (FA)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Fontana Unified (FA)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
70,470,336.00		
7,541,504.00		
62,928,832.00	64,498,846.64	
	0.00	
	64,498,846.64	
	0.00	
	0.00	
62,928,832.00	64,498,846.64	(1,570,014.64)

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources
Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

Budgeted Amounts FY 2019-20	Comparison Year FY 2018-19	Difference
70,470,336.00		
7,541,504.00		
62,928,832.00	64,498,846.64	
	0.00	
	64,498,846.64	
	0.00	
	0.00	
62,928,832.00	64,498,846.64	
4468	4468	
14,084.34	14,435.73	(351.39)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

SELPA: Fontana Unified (FA)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	40,627,752.00	36,985,920.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		36,985,920.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,627,752.00	36,985,920.55	3,641,831.45

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	40,627,752.00	36,985,920.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		36,985,920.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	40,627,752.00	36,985,920.55	
b. Special education unduplicated pupil count	4,468	4,468	
c. Per capita local expenditures (B2a/B2b)	9,093.05	8,277.96	815.09

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Ryan Digiulio
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Title

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Email Address

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(357,364.88)	0.00	(1,345,086.64)				
Other Sources/Uses Detail					0.00	18,717,272.21		
Fund Reconciliation							5,799,668.87	8,730,602.14
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	97,127.36	0.00	54,526.29	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	785,137.15
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	79,176.90	0.00	347,422.26	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,444,601.09
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	4,703.42	0.00	943,138.09	0.00				
Other Sources/Uses Detail					306,718.21	0.00		
Fund Reconciliation							35,683.12	3,355,433.78
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	279.25
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.11
25 CAPITAL FACILITIES FUND								
Expenditure Detail	174,607.20	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.11	175,502.33
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					8,413,190.32	3,502,636.32		
Fund Reconciliation							5,183,827.25	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	1,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	550.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,512,537.62	40,161.12
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					13,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	357,364.88	(357,364.88)	1,345,086.64	(1,345,086.64)	22,219,908.53	22,219,908.53	14,531,716.97	14,531,716.97

SACS2019ALL Financial Reporting Software - 2019.2.0
9/11/2019 9:27:00 AM

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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Fontana Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2019-20 Budget
Technical Review Checks

Fontana Unified

San Bernardino County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
01	1100	-61,109.00
Explanation:TRC due to actual expenditures greater than estimated actuals at budget development. District plans to reduce unrestricted lottery expense at first interim.		

Total of negative resource balances for Fund 01	-61,109.00
---	------------

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	1100	9790	-61,109.00
Explanation:TRC due to actual expenditures greater than estimated actuals at budget development. District plans to reduce unrestricted lottery expense at first interim.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.